1987
Census of Service Industries

SC87-A-27

GEOGRAPHIC AREA SERIES

Montana

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INTRODUCTION

PURPOSE AND USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source of facts about the structure and functioning of the Nation's economy. They provide essential information for government, business, industry, and the general public.

Economic censuses furnish an important part of the framework for such composite measures as the gross national product, input-output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions.

Policy-making agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries, and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic censuses every 5 years, covering years ending in 2 and 7. The 1987 Economic Censuses consist of the--

Census of Retail Trade
Census of Wholesale Trade
Census of Service Industries
Census of Transportation
Census of Manufactures
Census of Mineral Industries
Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1987 Census of Agriculture and 1987 Census of Governments are conducted separately.) The next economic censuses are scheduled to be taken in 1993 covering the year 1992.

AVAILABILITY OF THE DATA

The results of each of the economic censuses are available in printed reports, for sale by the U.S. Government Printing Office, and on microfiche, computer tape, compact discs with read-only memory, and flexible diskettes, for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Census Bureau, Washington, DC 20233. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State Data Centers in every State and Business and Industry Data Centers in many States also supply economic census statistics.

WHAT'S NEW IN 1987

Several changes have taken place for the 1987 censuses. Data will be reported on the basis of the newly revised Standard Industrial Classification (SIC) system with selected reports including "bridge tables," linking the old and new classification systems. A new set of metropolitan areas has been adopted, and more detailed information will be available for businesses with no paid employees. For additional information on these changes, review the subsequent text.

HISTORICAL INFORMATION

The economic censuses have been taken together as an integrated program at 5-year intervals since 1967, and before that for 1963, 1958, and 1954. Prior to that time, the individual censuses were taken separately at varying intervals.

The economic censuses trace their beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent

Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 manufactures census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade, and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 economic censuses were the first to be fully integrated—providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. These were the first censuses to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records have also been used to provide basic statistics as well for very small firms, reducing or eliminating the need to send them census questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic censuses, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The Census of Construction Industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The Census of Transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks. New for 1987 are publications reporting on business establishments engaged in several transportation industries, paralleling the data on establishments in other sectors. This is part of a gradual expansion in coverage of industries previously subjected to government regulation. The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic censuses in 1972 along with the Survey of Women-Owned Businesses.

Economic censuses have also been taken in Puerto Rico since 1909, in the Virgin Islands and Guam since 1958, and in the Northern Mariana Islands since 1982.

Statistical reports from the 1982 and earlier censuses provide historical figures for the study of long-term time series, and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the censuses provide complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, the results of which appear in publication series such as *Current Business Reports* (retail and wholesale trade and service industries), the *Annual Survey of Manufactures, Current Industrial Reports,* and the *Quarterly Financial Report.* Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic detail than the censuses. The *County Business Patterns* program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1987 Economic Censuses and Related Statistics.* More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1987 Economic Censuses.* Contact Customer Services for information on availability.

CENSUS OF SERVICE INDUSTRIES

The 1987 Census of Service Industries, part of the 1987 Economic Censuses, covered service industries as defined in Division I of the Standard Industrial Classification (SIC) Manual,[1] except Elementary and secondary schools (SIC 821), Colleges, universities, professional schools, and junior colleges (SIC 822), Labor unions and similar labor organizations (SIC 863), Political organizations (SIC 865), Religious organizations (SIC 866), and Private households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

[1]Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

Many of the "kinds of business or operation" included in this report are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services, particularly for not-for-profit and professional services. However, these terms are applied to all "kinds of business or operation" to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to other establishments within the same company. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

For the 1987 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.
3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget as of June 30, 1987. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000[2] and which meet specific criteria of urban character and of social and economic integration.
4. Each metropolitan statistical area (MSA) defined by the Office of Management and Budget as of June 30, 1987. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.[2] Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside metropolitan statistical areas.
6. Each county or county equivalent.[3] [4]
7. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.[2] [3]

   For the economic censuses, census areas and boroughs in Alaska, boroughs in New York, and towns in New York and Wisconsin are not included in this category.
8. Special economic urban areas (SEUA's), which include townships in New Jersey and Pennsylvania and towns in New England with 10,000 inhabitants or more.[2]

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1987 data are expressed in 1987 dollars and 1982 data in 1982 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing or misreported data.

[2] According to 1980 Census of Population or subsequent special census.

[3] Those defined as of January 1, 1987.

[4] See appendix F for Alaska, Louisiana, Maryland, Missouri, Montana, Nevada, Virginia, and District of Columbia county equivalents.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used along with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1987 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

*	See kind-of-business descriptions in appendix A for treatment of plant outlets.
-	Represents zero.
(D)	Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.
(IC)	Independent city.
(NA)	Not available.
(NC)	Not comparable.
(X)	Not applicable.
CMSA	Consolidated Metropolitan Statistical Area.
MSA	Metropolitan Statistical Area.
n.e.c.	Not elsewhere classified.
PMSA	Primary Metropolitan Statistical Area.
pt.	Part.
r	Revised.
SIC	Standard Industrial Classification.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table																
	1a	1b	2a	2b	3a	3b	4a	4b	5	6	7	8a	8b	9a	9b	10	11
GEOGRAPHIC AREAS																	
The State	X	X	X	X	X	X	X	X	X							X	X
CMSA's and MSA's in the State												X	X				
PMSA's in the State												X	X				
Area of the State not in any CMSA, PMSA, or MSA														X	X		
Counties in the State									X		X						X
Places in the State									X	X						X	
DATA ITEMS																	
Establishments	X	X			X	X	X	X	X	X	X	X	X	X	X		
Receipts	X				X		X		X	X	X	X		X		X	X
Revenue		X						X					X		X		
Expenses						X											
Annual payroll	X	X			X	X	X	X	X	X	X	X	X	X	X		
First quarter payroll	X	X					X	X	X	X	X	X	X	X	X		
Paid employees for pay period including March 12, 1987	X	X			X	X	X	X	X	X	X	X	X	X	X		
1982 to 1987 comparative statistics					X	X											
Receipts per establishment			X														
Revenue per establishment				X													
Expenses per establishment				X													
Receipts per employee			X														
Revenue per employee				X													
Expenses per employee				X													
Annual payroll per employee			X	X													
Employees per establishment			X	X													
Number of individual proprietorships	X								X	X	X	X		X			
Number of partnerships	X								X	X	X	X		X			
Counties ranked by volume of receipts																	X
Places ranked by volume of receipts																X	

Users' Guide for Locating Statistics in the 1987 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establishments	Receipts/ Revenue ($1,000)	Payroll ($1,000)	Number of employees	Selected ratios	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multiunits	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES										
United States	X	X	X	X	X					
State	X	X	X	X	X					
CMSA, PMSA, MSA	X	X	X	X						
County	X	X	X	X						
Place	X	X	X	X						
NONEMPLOYER STATISTICS SERIES										
United States	X	X								
State	X	X								
CMSA, PMSA, MSA	X	X								
County	X	X								
Place	X	X								
ZIP CODES										
United States	X	X	X	X						
State	X	X	X	X						
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)										
United States	X	X	X	X		X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES										
United States		X	X							X
HOTELS, MOTELS, AND OTHER LODGING PLACES										
United States	X	X	X	X						X
State	X	X	X	X						X
CMSA, PMSA, MSA	X	X								X
MISCELLANEOUS SUBJECTS										
United States	X	X	X	X						X
State	X	X	X	X						X
CMSA, PMSA, MSA	X	X	X	X						X

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Montana

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Publication Program ..... Inside back cover

SUMMARY OF FINDINGS

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1987 Census of Service Industries show that Montana's 6,248 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling $1.4 billion and payroll of $479 million. After adjusting for differences in the scopes of the 1982 and 1987 Censuses of Service Industries, the 1987 data represent increases of 38.1 percent in receipts and 37.5 percent in payroll over the 5-year period.

For establishments with payroll, receipts of offices and clinics of medical doctors totaled $225 million. Other leading service kinds of business in 1987 were hotels and motels with receipts of $166 million; legal services with $149 million; and offices and clinics of dentists with $71 million.

Receipts per establishment averaged $224 thousand in 1987. Hospitals averaged $2.5 million per establishment; commercial physical and biological research services, $1.4 million; nursing and personal care facilities, $1.2 million; and industrial launderers, $895 thousand.

Receipts per employee averaged $38 thousand in 1987. Computer maintenance and repair services had receipts per employee of $121 thousand, which contrasts sharply with the $11 thousand per employee average for child day care services.

There were 36,499 paid employees (full- and part-time) working in service industries in the State as of mid-March 1987. Hotels and motels had 6,088 employees; offices and clinics of medical doctors, 3,275 employees; and nursing and personal care facilities, 2,455 employees.

Yellowstone County accounted for the largest percent of the total service industries receipts among all counties in the State, with 25.0 percent. Billings had the largest receipts among all places in the State, with 23.7 percent of the State total.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that Montana's 1,170 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling $779 million and payroll of $335 million in 1987. After adjusting for differences in the scopes of the 1982 and 1987 censuses, the percent increase in expenses was 41.8, and the percent increase in payroll was 31.5.

Revenue of hospitals totaled $554 million. Other leading classifications were civic, social and fraternal organizations with revenue of $29 million, and residential care facilities with $24 million.

There were 23,356 paid employees (full- and part-time) as of mid-March 1987. Hospitals had 13,299 employees; civic, social and fraternal organizations, 1,775 employees; and job training and vocational rehabilitation services, 1,543 employees.

Figure 1. **State Map**

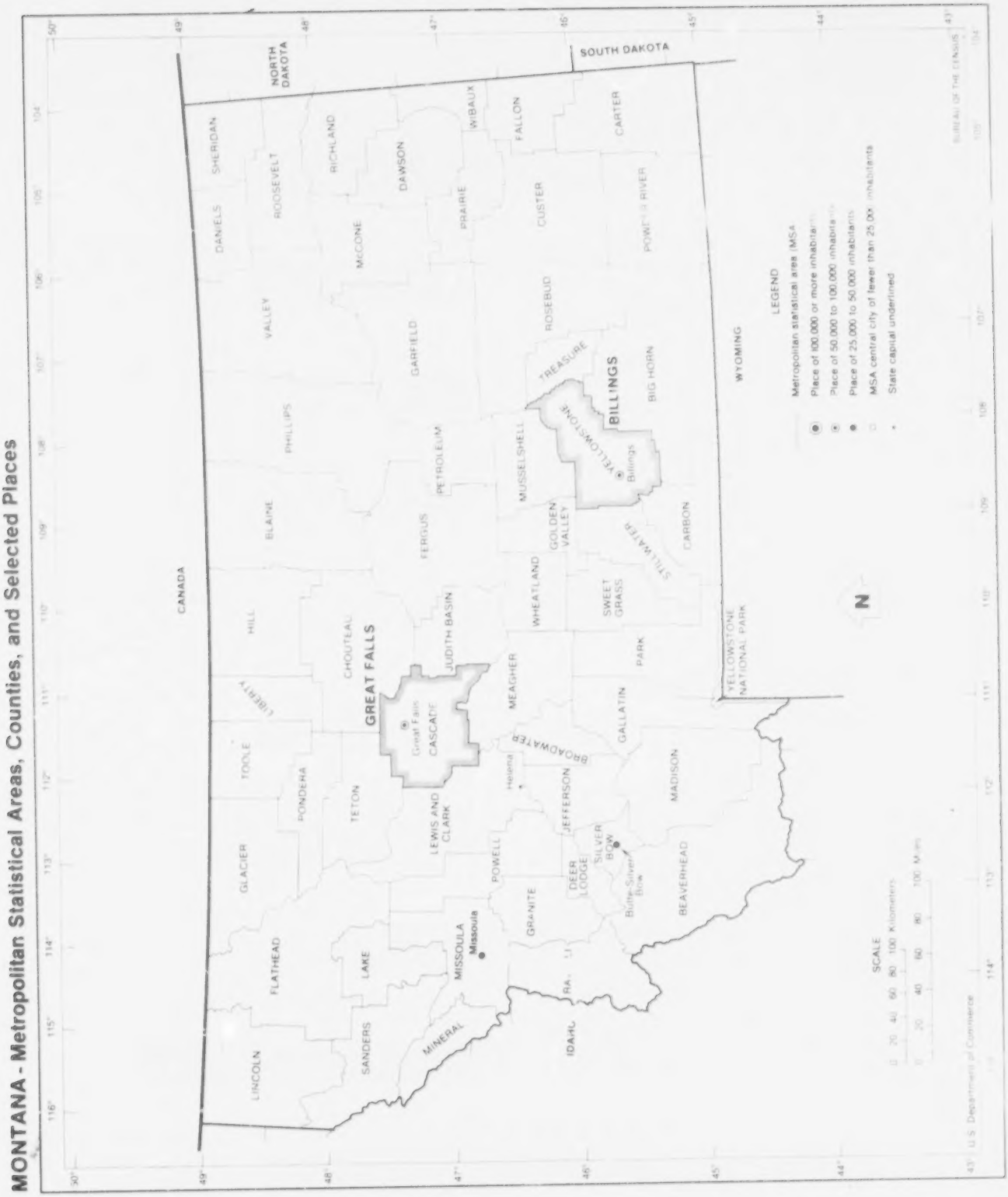
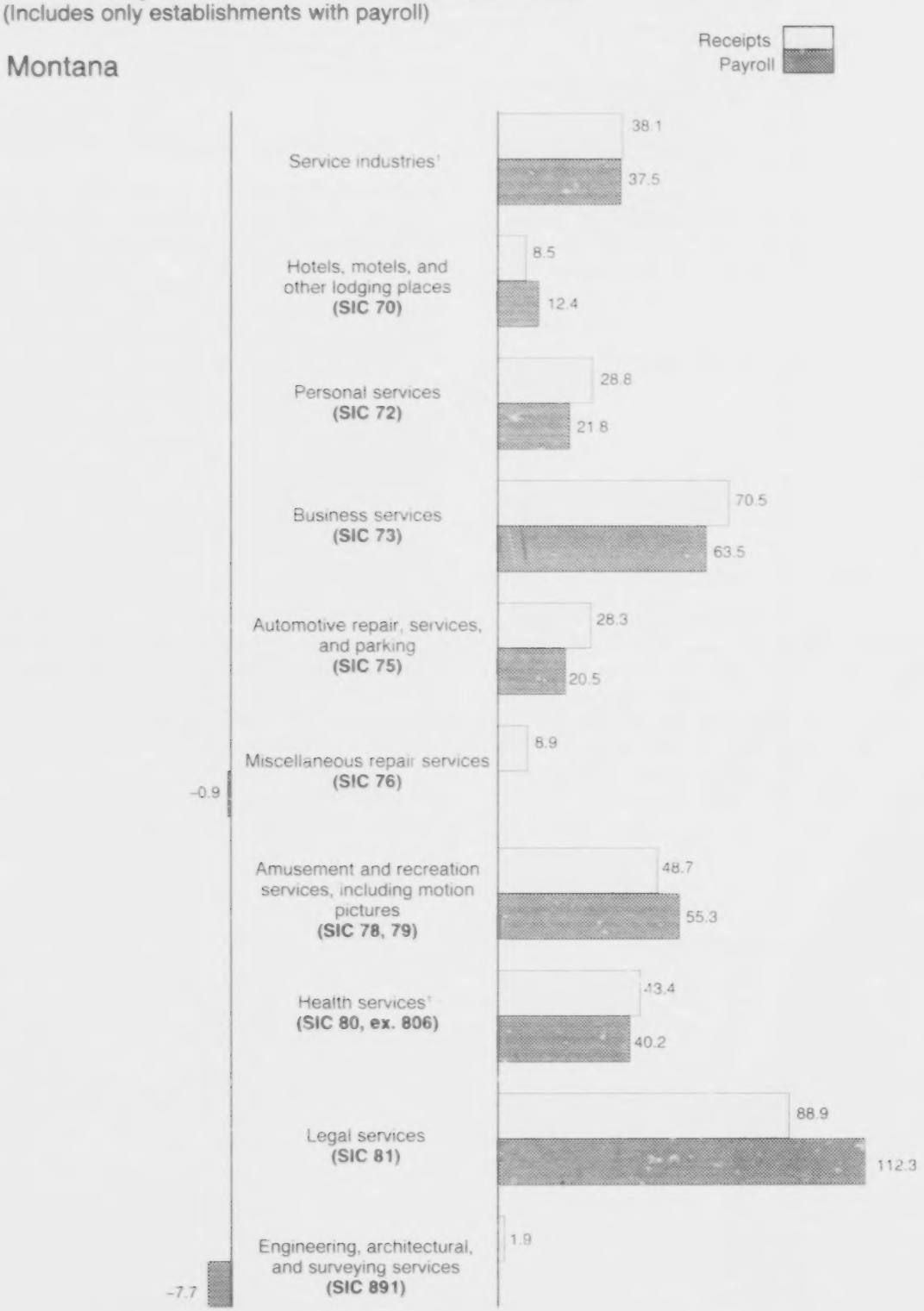


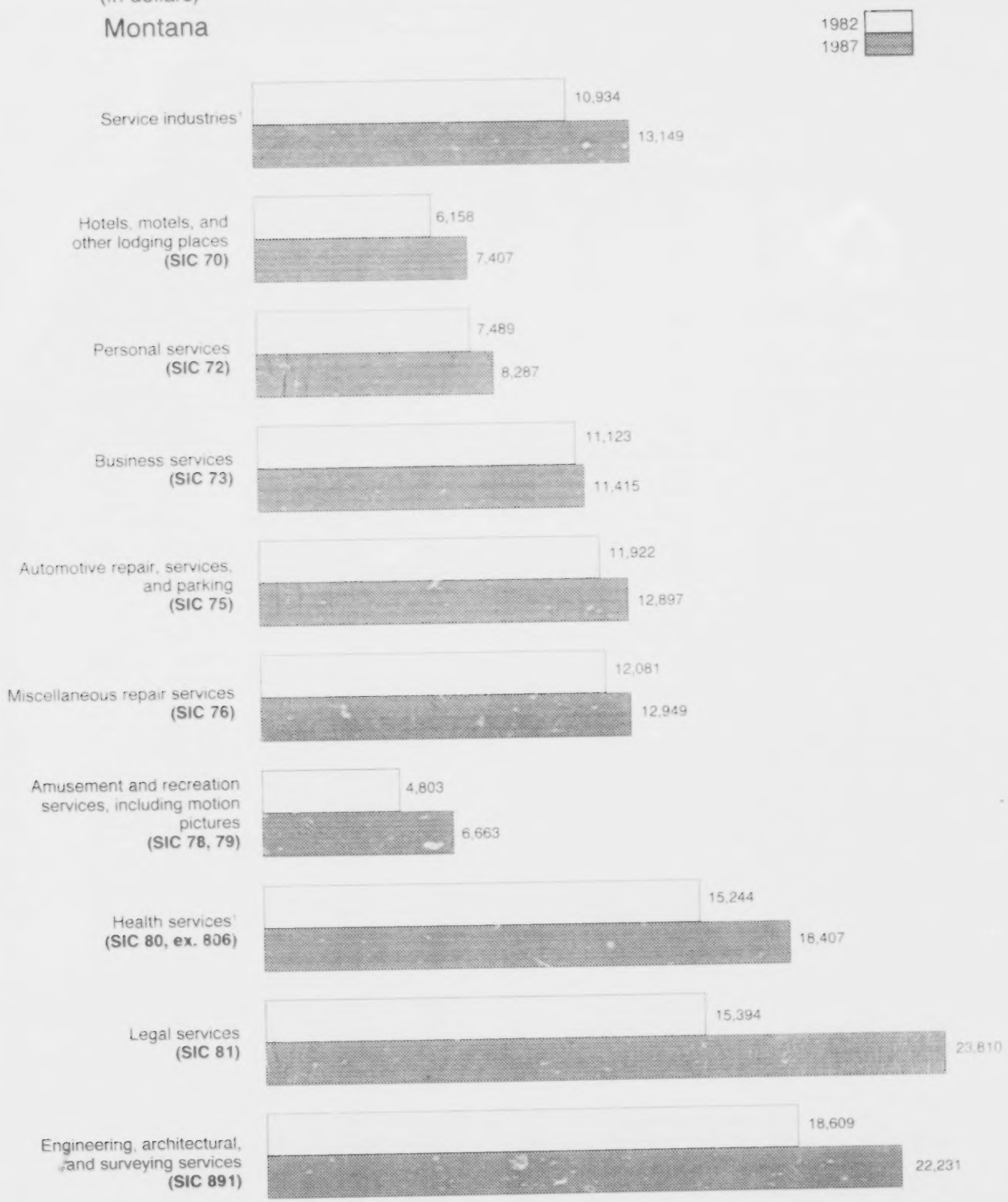
Figure 2. **Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1982 to 1987**
(Includes only establishments with payroll)



Note: Data are based on 1972 Standard Industrial Classification.

[1]Data exclude hospitals, which were not included in the 1982 Census.

Figure 3. **Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1987 and 1982**
(In dollars)



Note: Data are based on 1972 Standard Industrial Classification.

[1]Data exclude hospitals, which were not included in the 1982 Census.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	Total	**6 248**	**1 402 089**	**479 235**	**113 849**	**36 499**	**3 119**	**674**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**498**	**174 462**	**46 821**	**10 267**	**6 321**	**210**	**123**
7011	Hotels and motels	437	166 325	44 813	9 888	6 088	178	107
7011 pt.	Hotels	122	83 980	24 722	5 526	2 882	35	27
7011 pt.	Hotels, 25 guestrooms or more	77	80 145	23 807	5 381	2 746	14	17
7011 pt.	Hotels, less than 25 guestrooms	45	3 835	915	145	136	21	10
7011 pt.	Motels, motor hotels, and tourist courts	315	82 345	20 091	4 362	3 206	143	80
7011 pt.	Motels, tourist courts	276	59 435	13 791	2 908	2 127	132	69
7011 pt.	Motor hotels	39	22 910	6 300	1 454	1 079	11	11
702, 3	Other lodging places	61	8 137	2 008	379	233	32	16
702	Rooming and boarding houses	8	590	146	56	35	4	1
703	Camps and recreational vehicle parks	53	7 547	1 862	323	198	28	15
72	**Personal services**	**457**	**67 299**	**21 815**	**5 312**	**2 586**	**433**	**61**
721	Laundry, cleaning, and garment services	161	23 435	7 545	1 796	879	100	19
7211	Power laundries, family and commercial*	7	1 840	833	191	83	3	–
7213	Linen supply*	8	4 366	1 607	391	138	3	–
7215	Coin-operated laundries and drycleaning	59	3 737	931	208	178	39	11
7216	Drycleaning plants, except rug cleaning*	48	5 421	1 510	352	220	28	3
7217	Carpet and upholstery cleaning	22	1 528	436	108	70	17	3
7218	Industrial launderers*	7	6 263	2 156	525	169	1	1
7212, 9	Other laundry, cleaning, and garment services*	10	277	72	21	21	9	1
7212	Garment pressing, and agents for laundries and drycleaners	5	187	45	11	13	4	1
7219	Laundry and garment services, n.e.c.*	5	90	27	10	8	5	–
7219 pt.	Diaper and other laundry services, n.e.c.*	5	90	27	10	8	5	–
7219 pt.	Seamstresses and dressmaking services	–	–	–	–	–	–	–
722	Photographic studios, portrait	41	3 634	610	122	82	26	5
723, 4	Beauty and barber shops	300	19 442	8 087	1 867	1 045	240	20
723	Beauty shops	278	18 312	7 632	1 762	998	222	18
724	Barber shops	22	1 130	455	105	47	18	2
725	Shoe repair shops and shoeshine parlors	15	682	116	23	19	14	1
726	Funeral service and crematories	60	14 360	3 678	930	236	8	5
729	Miscellaneous personal services	80	5 746	1 779	574	305	45	11
7291	Tax return preparation services	43	3 993	1 366	478	235	24	4
7299	Miscellaneous personal services, n.e.c.	37	1 753	413	96	69	21	7
73	**Business services**	**711**	**139 429**	**50 554**	**12 066**	**5 021**	**318**	**62**
731	Advertising	37	10 154	4 164	1 078	223	13	2
7311	Advertising agencies	26	5 695	2 812	740	155	10	2
7312	Outdoor advertising services	5	(D)	(D)	(D)	(D)	1	–
7313	Radio, television, publishers' advertising representatives	3	(D)	(D)	(D)	(D)	2	–
7319	Advertising, n.e.c.	3	579	100	20	7	–	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	41	9 312	3 403	825	273	5	2
7322	Adjustment and collection services	28	6 739	2 431	621	203	5	2
7323	Credit reporting services	13	2 573	972	204	70	1	–
733	Mailing, reproduction, commercial art and photography, and stenographic services	53	6 476	1 375	329	127	27	8
7331	Direct mail advertising services	4	834	92	20	11	2	1
7334	Photocopying and duplicating services	12	2 196	529	110	46	2	1
7334 pt.	Blueprinting and photocopying services	12	2 196	529	110	46	2	1
7334 pt.	Duplicating services, except printing	–	–	–	–	–	–	–
7338	Secretarial and court reporting services	23	2 057	408	132	45	13	5
7335, 6	Commercial photography, art, and graphics	14	1 389	346	67	25	10	1
7335	Commercial photography	4	677	140	24	9	3	–
7336	Commercial art and graphic design	10	712	206	43	16	7	1
734	Services to dwellings and other buildings	194	16 252	6 919	1 656	1 225	143	18
7342	Disinfecting and pest control services	10	1 068	362	77	28	4	–
7349	Building cleaning and maintenance services, n.e.c.	184	15 184	6 557	1 579	1 197	139	18
7349 pt.	Window cleaning	2	(D)	(D)	(D)	(D)	1	–
7349 pt.	Other building cleaning and maintenance services, n.e.c.	182	(D)	(D)	(D)	(D)	138	18
735	Miscellaneous equipment rental and leasing	88	21 140	4 627	1 075	320	20	10
7352	Medical equipment rental and leasing	14	3 036	814	239	37	–	1
7353	Heavy construction equipment rental and leasing	19	6 411	1 525	344	97	4	3
7359	Equipment rental and leasing, n.e.c.	55	11 693	2 288	492	186	16	6
736	Personnel supply services	39	13 212	9 413	2 272	1 217	18	–
7361	Employment agencies	21	(D)	(D)	(D)	(D)	15	–
7363	Help supply services	18	(D)	(D)	(D)	(D)	3	–
737	Computer programming, data processing, and other computer related services	70	28 702	9 214	2 072	438	11	7
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	26	9 109	3 953	839	178	6	1
7371	Computer programming services	20	5 890	2 550	548	109	5	–
7372	Prepackaged software	–	–	–	–	–	–	–
7373	Computer integrated systems design	6	3 219	1 403	291	69	1	1
7374, 5, 6	Data processing services	24	10 470	2 641	670	166	1	4
7374, 5	Computer processing, information retrieval	22	(D)	(D)	(D)	(D)	1	4
7376	Computer facilities management services	2	(D)	(D)	(D)	(D)	–	–
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	20	9 123	2 520	563	94	4	2
7377	Computer rental and leasing	–	–	–	–	–	–	–
7378	Computer maintenance and repair	12	5 918	1 161	232	49	3	–
7379	Computer related services, n.e.c.	8	3 205	1 459	331	45	1	2

Table 1a. **Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
73	**Business services**—Con.	189	34 181	11 439	2 759	1 198	80	15
738	Miscellaneous business services	39	(D)	(D)	(D)	(D)	15	1
7381, 2	Detective agencies and protective services	33	5 463	3 148	794	431	13	1
7381	Detective, guard, and armored car services	6	(D)	(D)	(D)	(D)	2	–
7382	Security systems services	4	(D)	(D)	(D)	(D)	1	–
7383	News syndicates	31	8 879	1 944	498	171	11	5
7384	Photofinishing laboratories*	115	17 055	5 429	1 240	547	53	9
7389	Business services, n.e.c.	10	966	270	66	28	6	–
7389 pt.	Sign painting shops	10	1 047	155	30	14	6	1
7389 pt.	Interior designing	8	1 511	733	171	71	2	–
7389 pt.	Telephone answering services	87	13 531	4 269	973	434	39	8
7389 pt.	Other business services	**906**	**122 288**	**27 187**	**6 248**	**2 108**	**364**	**44**
75	**Automotive repair, services, and parking**	54	20 816	3 062	661	269	9	2
751	Automotive rental and leasing, without drivers	13	4 579	867	207	43	6	–
7513	Truck rental and leasing, without drivers	35	13 784	1 663	350	185	3	2
7514, 5	Passenger car rental and leasing, without drivers	6	2 453	532	104	41	–	–
7519	Utility trailer and recreational vehicle rental	13	(D)	(D)	(D)	(D)	–	–
752	Automobile parking	11	(D)	(D)	(D)	(D)	–	–
752 pt.	Parking lots	2	(D)	(D)	(D)	(D)	–	–
752 pt.	Parking structures	474	91 786	22 004	5 125	1 529	310	33
753	Automotive repair shops	131	24 203	6 794	1 619	440	92	6
7532	Top, body, and upholstery repair shops and paint shops	121	22 924	6 409	1 533	416	84	6
7532 pt.	Top and body repair shops	10	1 279	385	86	24	8	–
7532 pt.	Paint shops	229	34 369	8 206	1 876	646	156	21
7536	General automotive repair shops	205	28 044	6 598	1 503	545	146	19
7536 pt.	General automotive repair shops, except diesel	24	6 325	1 608	373	101	10	2
7536 pt.	Diesel repair shops	114	33 214	7 004	1 630	443	62	6
7539, 4, 6, 7, 9	Other automotive repair shops	24	4 451	947	189	64	12	3
7533	Automotive exhaust system repair shops	12	6 067	1 121	223	82	5	1
7534	Tire retreading and repair shops	20	3 449	626	154	58	11	–
7536	Automotive glass replacement shops	18	3 389	796	169	54	8	1
7537	Automotive transmission repair shops	40	15 858	3 514	895	185	26	1
7539	Automotive repair shops, n.e.c.	8	(D)	(D)	(D)	(D)	6	–
7539 pt.	Radiator repair	13	2 491	604	140	39	8	1
7539 pt.	Brake, front end, and wheel alignment	13	2 201	611	142	46	8	–
7539 pt.	Automotive electrical and fuel system services	6	(D)	(D)	(D)	(D)	4	–
7539 pt.	Other automotive repair shops, n.e.c.	67	(D)	(D)	(D)	(D)	45	9
754	Automotive services, except repair	42	(D)	(D)	(D)	(D)	29	6
7542	Carwashes	25	4 496	1 030	211	104	16	3
7549	Automotive services, except repair and carwashes	**282**	**41 057**	**10 955**	**2 589**	**846**	**172**	**8**
76	**Miscellaneous repair services**	60	9 418	2 732	657	213	34	1
762	Electrical repair shops	27	2 543	866	200	90	16	1
7622	Radio and television repair shops	33	6 875	1 866	457	123	18	–
7623, 9	Other electrical and electronic repair shops	4	2 391	574	135	26	1	–
7623	Refrigeration and air-conditioning service and repair shops	29	4 464	1 292	322	97	17	–
7629	Electrical and electronic repair shops, n.e.c.	2	(D)	(D)	(D)	(D)	2	–
763	Watch, clock, and jewelry repair	30	(D)	(D)	(D)	(D)	24	–
764	Reupholstery and furniture repair	160	29 005	7 536	1 779	570	112	7
769	Miscellaneous repair shops and related services	52	4 545	1 252	284	105	34	1
7692	Welding repair	10	1 571	354	85	26	3	–
7694	Armature rewinding shops	128	22 889	5 930	1 410	439	75	6
7699	Repair shops and related services, n.e.c.	**550**	**104 190**	**22 875**	**5 564**	**3 528**	**214**	**85**
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	15	2 332	679	239	42	7	1
781, 2	Motion picture production, distribution, and services	65	12 707	1 765	418	536	24	3
783	Motion picture theaters	57	12 427	1 704	410	526	22	2
7832	Motion picture theaters, except drive-in	8	280	61	8	10	2	1
7833	Drive-in motion picture theaters	86	11 099	2 217	558	334	35	14
784	Video tape rental	15	1 396	429	80	59	7	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	9	998	309	53	40	4	1
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	6	398	120	27	18	3	–
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	67	12 562	3 315	937	510	21	10
793	Bowling centers	302	64 054	14 470	3 332	1 947	143	36
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	10	1 535	293	49	20	2	1
794	Commercial sports	5	(D)	(D)	(D)	(D)	–	–
7941	Professional sports clubs and promoters	5	(D)	(D)	(D)	(D)	2	1
7948	Racing, including track operation	292	62 519	14 177	3 283	1 927	116	35
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	12	(D)	(D)	(D)	(D)	7	1
791	Dance studios, schools, and halls	39	5 796	1 572	387	363	15	7
7991	Physical fitness facilities	18	3 248	1 078	144	76	2	–
7992	Public golf courses	31	16 066	2 103	481	136	6	7
7993	Coin-operated amusement devices	4	(D)	(D)	(D)	(D)	–	3
7996	Amusement parks	33	5 995	1 853	363	175	9	2
7997	Membership sports and recreation clubs	157	30 528	7 298	1 855	1 125	79	15
7999, 84	Amusement and recreation services, including museums, n.e.c.	1	(D)	(D)	(D)	(D)	1	–
7999 pt.	Concession operators of amusement devices and rides	1	(D)	(D)	(D)	(D)	–	1
7999 pt.	Carnivals, circuses, and fairs	6	(D)	(D)	(D)	(D)	–	1
7999 pt.	Billiard and pool establishments	149	27 273	6 267	1 789	1 052	78	13
7999 pt., 84	Other recreation and amusements, including museums							

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
80	**Health services**	**1 441**	**422 496**	**168 535**	**41 546**	**9 314**	**737**	**90**
801	Offices and clinics of doctors of medicine	617	225 106	96 891	23 932	3 275	229	46
801 pt.	Offices of doctors of medicine	605	221 529	95 612	23 666	3 184	229	44
801 pt.	Clinics of doctors of medicine	12	3 577	1 279	326	91	–	2
802	Offices and clinics of dentists	426	70 633	24 378	5 763	1 715	285	6
802 pt.	Offices of dentists	423	70 207	24 121	5 668	1 702	285	5
802 pt.	Clinics of dentists	3	426	257	95	13	–	1
803	Offices and clinics of doctors of osteopathy	10	1 899	486	92	31	5	1
804	Offices and clinics of other health practitioners	258	38 009	10 873	2 697	782	184	18
8041	Offices and clinics of chiropractors	94	10 321	2 538	573	245	75	1
8042	Offices and clinics of optometrists	94	17 839	4 452	1 231	318	64	10
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	70	9 849	3 883	893	229	45	7
8043	Offices and clinics of podiatrists	14	2 159	565	109	42	13	–
8049	Offices and clinics of health practitioners, n.e.c.	56	7 690	3 318	784	187	32	7
805	Nursing and personal care facilities	40	47 690	21 694	5 629	2 455	5	6
8051	Skilled nursing care facilities	32	46 189	21 081	5 478	2 382	1	6
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	8	1 501	613	151	73	4	–
8052	Intermediate care facilities	5	(D)	(D)	(D)	(D)	2	–
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)	2	–
806	Hospitals	5	12 522	4 916	1 304	425	–	–
8062	General medical and surgical hospitals	3	(D)	(D)	(D)	(D)	–	–
8063	Psychiatric hospitals	2	(D)	(D)	(D)	(D)	–	–
8069	Specialty hospitals, except psychiatric	–	–	–	–	–	–	–
807, 8, 9	Other health services	85	26 637	9 297	2 069	621	29	13
807	Medical and dental laboratories	49	10 598	3 274	713	156	23	7
8071	Medical laboratories	18	8 116	2 498	542	106	5	3
8072	Dental laboratories	31	2 482	776	171	60	18	4
808	Home health care services	7	2 303	802	146	81	–	–
809	Miscellaneous health and allied services, n.e.c.	29	13 736	5 221	1 210	372	6	6
8092	Kidney dialysis centers	–	–	–	–	–	–	–
8093	Specialty outpatient facilities, n.e.c.	17	11 543	4 650	1 080	324	6	2
8099	Health and allied services, n.e.c.	12	2 193	571	130	48	–	4
81	**Legal services**	**553**	**148 941**	**51 120**	**11 323**	**2 147**	**258**	**129**
823, 4, 9	**Selected educational services**	**17**	**1 273**	**439**	**108**	**38**	**9**	**–**
823	Libraries	1	(D)	(D)	(D)	(D)	–	–
824	Vocational schools	7	(D)	(D)	(D)	(D)	3	–
829	Schools and educational services, n.e.c.	9	664	247	73	21	6	–
83	**Social services**	**155**	**12 480**	**4 996**	**1 197**	**715**	**89**	**17**
835	Child day care services	98	4 014	1 763	471	368	67	9
832, 3, 6, 9	Other social services	57	8 466	3 233	726	347	22	8
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**711**	**162 836**	**71 584**	**17 063**	**3 741**	**297**	**71**
871	Engineering, architectural, and surveying services	238	62 795	26 610	6 027	1 197	91	17
8711	Engineering services	117	43 380	20 168	4 604	843	28	7
8712	Architectural services	71	15 858	5 099	1 180	235	38	7
8713	Surveying services	50	3 557	1 343	243	119	25	3
872	Accounting, auditing, and bookkeeping services	324	55 963	24 295	6 209	1 499	179	45
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	31	17 730	8 436	1 970	362	3	2
8731	Commercial physical and biological research	9	12 363	6 229	1 479	224	1	1
8732	Commercial economic, sociological, and educational research	8	1 888	708	152	64	1	1
8734	Testing laboratories	14	3 479	1 499	339	74	1	–
874	Management and public relations services	118	26 348	12 243	2 857	683	24	7
8741	Management services	40	10 504	5 791	1 456	237	6	2
8742	Management consulting services	47	12 668	5 249	1 096	349	12	4
8743	Public relations services	9	(D)	(D)	(D)	(D)	3	1
8744	Facilities support management services	1	(D)	(D)	(D)	(D)	–	–
8748	Business consulting services, n.e.c.	21	1 676	598	167	59	3	–
89	**Services, n.e.c.**	**65**	**5 379**	**2 354**	**566**	**156**	**18**	**4**

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 170**	**779 028**	**335 345**	**81 756**	**23 356**
7032, 704	**Camps and membership lodging**	**25**	**(D)**	**(D)**	**(D)**	(D)
7032	Sporting and recreational camps	4	(D)	(D)	(D)	(D)
704	Organization hotels and lodging houses, on membership basis	21	1 138	302	80	49
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**63**	**13 597**	**4 881**	**938**	**459**
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	14	(D)	(D)	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	7	929	381	95	52
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	(D)	(D)	(D)	(D)
7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	28	8 627	3 304	559	285
7991 pt.	Membership gymnasiums and athletic clubs	3	491	152	30	26
7997	Membership sports and recreation clubs	25	8 336	3 152	529	259
7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
84	Museums, art galleries, and botanical and zoological gardens	19	2 803	848	183	95
8412	Museums and art galleries	19	2 803	848	183	95
8412 pt.	Commercial museums and art galleries	3	(D)	(D)	(D)	(D)
8412 pt.	Noncommercial museums and art galleries	16	(D)	(D)	(D)	(D)
8422	Arboreta and botanical or zoological gardens	–	–	–	–	–
8422 pt.	Commercial arboreta and botanical or zoological gardens	–	–	–	–	–
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	–	–	–	–	–
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**169**	**602 450**	**265 728**	**65 632**	**15 467**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	19	4 872	2 595	581	147
8011 pt.	Clinics of doctors of medicine	19	4 872	2 595	581	147
8021 pt.	Clinics of dentists	–	–	–	–	–
805	Nursing and personal care facilities	27	21 958	12 369	2 935	1 080
8051	Skilled nursing care facilities	11	17 220	9 485	2 244	809
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	16	4 738	2 884	691	284
8052	Intermediate care facilities	12	4 192	2 580	623	242
8059	Nursing and personal care facilities, n.e.c.	4	546	304	68	42
806	Hospitals	63	553 589	240 713	59 550	13 299
8062	General medical and surgical hospitals	61	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	(D)
808, 9	Other health services	60	22 031	10 051	2 566	928
808	Home health care services	9	5 125	3 232	894	492
809	Miscellaneous health and allied services, n.e.c.	51	16 906	6 819	1 672	436
8092	Kidney dialysis centers	–	–	–	–	–
8093	Specialty outpatient facilities, n.e.c.	47	13 583	5 553	1 362	315
8099	Health and allied services, n.e.c.	4	3 323	1 266	310	121
81	**Legal aid societies and similar legal services**	**8**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**14**	**2 417**	**792**	**199**	**56**
823	Libraries	1	(D)	(D)	(D)	(D)
824	Vocational schools	5	(D)	(D)	(D)	(D)
8243	Data processing schools	–	–	–	–	–
8244	Business and secretarial schools	–	–	–	–	–
8249	Vocational schools, n.e.c.	5	(D)	(D)	(D)	(D)
8249 pt.	Correspondence schools	–	–	–	–	–
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	5	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	8	1 436	472	118	29
83	**Social services**	**420**	**98 584**	**42 129**	**9 749**	**4 746**
835	Child day care services	60	3 897	2 245	579	375
832, 3, 6, 9	Other social services	360	94 687	39 884	9 170	4 371
832	Individual and family social services	147	23 853	10 424	2 393	1 015
833	Job training and vocational rehabilitation services	55	20 143	10 314	2 327	1 543
836	Residential care	72	24 073	12 290	2 936	1 274
839	Social services, n.e.c.	86	26 618	6 856	1 514	539
861, 2, 4, 9	**Selected membership organizations**	**447**	**51 583**	**17 460**	**4 201**	**2 333**
861	Business associations	77	9 807	3 723	906	256
864	Civic, social, and fraternal associations	267	29 419	10 148	2 427	1 775
862, 9	Other membership organizations	83	12 357	3 589	866	302
862	Professional membership organizations	22	2 468	746	181	49
869	Membership organizations, n.e.c.	61	9 889	2 843	685	252
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**24**	**8 028**	**3 287**	**794**	**197**
873	Research, development, and testing services	20	7 601	3 073	745	181
8731	Commercial physical and biological research	–	–	–	–	–
8732	Commercial economic, sociological, and educational research	4	606	303	78	23
8733	Noncommercial research organizations	16	6 995	2 770	667	158
8734	Testing laboratories	–	–	–	–	–
874 ex. 8744	Management and public relations services, except facilities support management services	4	427	214	49	16
8741	Management services	1	(D)	(D)	(D)	(D)
8742	Management consulting services	1	(D)	(D)	(D)	(D)
8743	Public relations services	–	–	–	–	–
8748	Business consulting services, n.e.c.	2	(D)	(D)	(D)	(D)

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**224 406**	**38 414**	**13 130**	**6**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**350 325**	**27 600**	**7 407**	**13**
7011	Hotels and motels	380 606	27 320	7 361	14
7011 pt.	Hotels	688 361	29 139	8 578	24
7011 pt.	Hotels, 25 guestrooms or more	1 040 344	29 186	8 670	36
7011 pt.	Hotels, less than 25 guestrooms	85 222	28 199	6 728	3
7011 pt.	Motels, motor hotels, and tourist courts	261 413	25 685	6 267	10
7011 pt.	Motels, tourist courts	215 344	27 943	6 484	8
7011 pt.	Motor hotels	587 436	21 233	5 839	28
702, 3	Other lodging places	133 393	34 923	8 618	4
702	Rooming and boarding houses	73 750	16 857	4 171	4
703	Camps and recreational vehicle parks	142 396	38 116	9 404	4
72	**Personal services**	**103 434**	**26 227**	**8 502**	**4**
721	Laundry, cleaning, and garment services	145 559	26 861	8 584	5
7211	Power laundries, family and commercial*	263 286	22 205	10 036	12
7213	Linen supply*	545 750	31 638	11 645	17
7215	Coin-operated laundries and drycleaning	63 339	20 994	5 230	3
7216	Drycleaning plants, except rug cleaning*	112 938	24 641	6 864	5
7217	Carpet and upholstery cleaning	69 455	21 829	6 229	3
7218	Industrial launderers*	894 714	37 059	12 757	24
7212, 9	Other laundry, cleaning, and garment services*	27 700	13 190	3 429	2
7212	Garment pressing, and agents for laundries and drycleaners	37 400	14 385	3 462	3
7219	Laundry and garment services, n.e.c.*	18 000	11 250	3 375	2
7219 pt.	Diaper and other laundry services, n.e.c.*	18 000	11 250	3 375	2
7219 pt.	Seamstresses and dressmaking services	-	-	-	-
722	Photographic studios, portrait	88 634	44 317	7 439	2
723, 4	Beauty and barber shops	64 807	18 605	7 739	3
723	Beauty shops	65 871	18 349	7 647	4
724	Barber shops	51 364	24 043	9 681	2
725	Shoe repair shops and shoeshine parlors	45 467	35 895	6 105	1
726	Funeral service and crematories	239 333	60 847	15 585	4
729	Miscellaneous personal services	71 825	18 839	5 833	4
7291	Tax return preparation services	92 860	16 919	5 788	5
7299	Miscellaneous personal services, n.e.c.	47 378	25 406	5 986	2
73	**Business services**	**196 103**	**27 759**	**10 069**	**7**
731	Advertising	274 432	45 534	18 673	6
7311	Advertising agencies	219 038	36 742	18 142	6
7312	Outdoor advertising services	(D)	(D)	(D)	(D)
7313	Radio, television, publishers' advertising representatives	(D)	(D)	(D)	(D)
7319	Advertising, n.e.c.	193 000	82 714	14 286	2
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	227 122	34 110	12 465	7
7322	Adjustment and collection services	240 679	33 197	11 975	7
7323	Credit reporting services	197 923	36 757	13 886	5
733	Mailing, reproduction, commercial art and photography, and stenographic services	122 189	50 992	10 827	2
7331	Direct mail advertising services	208 500	75 818	8 364	3
7334	Photocopying and duplicating services	183 000	47 739	11 500	4
7334 pt.	Blueprinting and photocopying services	183 000	47 739	11 500	4
7334 pt.	Duplicating services, except printing	-	-	-	-
7338	Secretarial and court reporting services	89 435	45 711	9 067	2
7335, 6	Commercial photography, art, and graphics	99 214	55 560	13 840	2
7335	Commercial photography	169 250	75 222	15 556	2
7336	Commercial art and graphic design	71 200	44 500	12 875	2
734	Services to dwellings and other buildings	83 773	13 267	5 648	6
7342	Disinfecting and pest control services	106 800	38 143	12 929	3
7349	Building cleaning and maintenance services, n.e.c.	82 522	12 605	5 478	7
7349 pt.	Window cleaning	(D)	(D)	(D)	(D)
7349 pt.	Other building cleaning and maintenance services, n.e.c.	(D)	(D)	(D)	(D)
735	Miscellaneous equipment rental and leasing	240 227	66 063	14 459	4
7352	Medical equipment rental and leasing	216 857	82 054	22 000	3
7353	Heavy construction equipment rental and leasing	337 421	66 093	15 722	5
7359	Equipment rental and leasing, n.e.c.	212 600	62 866	12 301	3
736	Personnel supply services	338 769	10 856	7 735	31
7361	Employment agencies	(D)	(D)	(D)	(D)
7363	Help supply services	(D)	(D)	(D)	(D)
737	Computer programming, data processing, and other computer related services	410 029	65 530	21 037	6
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	350 346	51 174	22 208	7
7371	Computer programming services	294 500	54 037	23 394	5
7372	Prepackaged software	-	-	-	-
7373	Computer integrated systems design	536 500	46 652	20 333	12
7374, 5, 6	Data processing services	436 250	63 072	15 910	7
7374, 5	Computer processing, information retrieval	(D)	(D)	(D)	(D)
7376	Computer facilities management services	(D)	(D)	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	456 150	97 053	27 972	5
7377	Computer rental and leasing	-	-	-	-
7378	Computer maintenance and repair	493 167	120 776	23 694	4
7379	Computer related services, n.e.c.	400 525	71 222	32 422	6

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
73	**Business services**—Con.				
738	Miscellaneous business services	180 852	28 532	9 548	6
7381, 2	Detective agencies and protective services	(D)	(D)	(D)	(D)
7381	Detective, guard, and armored car services	165 545	12 675	7 304	13
7382	Security systems services	(D)	(D)	(D)	(D)
7383	News syndicates	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories*	286 419	51 924	11 368	6
7389	Business services, n.e.c.	148 304	31 179	9 925	5
7389 pt.	Sign painting shops	96 600	34 500	9 714	3
7389 pt.	Interior designing	104 700	74 786	11 071	1
7389 pt.	Telephone answering services	188 875	21 292	10 324	9
7389 pt.	Other business services	155 529	31 177	9 836	5
75	**Automotive repair, services, and parking**	**201 132**	**58 011**	**12 897**	**3**
751	Automotive rental and leasing, without drivers	385 461	77 383	11 383	5
7513	Truck rental and leasing, without drivers	352 231	106 488	20 163	3
7514, 5	Passenger car rental and leasing, without drivers	393 629	74 508	8 989	5
7519	Utility trailer and recreational vehicle rental	408 833	59 829	12 976	7
752	Automobile parking	(D)	(D)	(D)	(D)
752 pt.	Parking lots	(D)	(D)	(D)	(D)
752 pt.	Parking structures	(D)	(D)	(D)	(D)
753	Automotive repair shops	193 641	60 030	14 391	3
7532	Top, body, and upholstery repair shops and paint shops	184 756	55 007	15 441	3
7532 pt.	Top and body repair shops	189 455	55 106	15 406	3
7532 pt.	Paint shops	127 900	53 292	16 042	2
7538	General automotive repair shops	150 083	53 203	12 703	3
7538 pt.	General automotive repair shops, except diesel	136 800	51 457	12 106	3
7538 pt.	Diesel repair shops	263 542	62 624	15 921	4
7533, 4, 6, 7, 9	Other automotive repair shops	291 351	74 975	15 810	4
7533	Automotive exhaust system repair shops	185 458	69 547	14 787	3
7534	Tire retreading and repair shops	505 583	73 988	13 671	7
7536	Automotive glass replacement shops	172 450	59 466	10 793	3
7537	Automotive transmission repair shops	188 278	62 759	14 741	3
7539	Automotive repair shops, n.e.c.	396 450	85 719	16 995	5
7539 pt.	Radiator repair	(D)	(D)	(D)	(D)
7539 pt.	Brake, front end, and wheel alignment	191 615	63 672	15 487	3
7539 pt.	Automotive electrical and fuel system services	169 308	47 846	13 283	4
7539 pt.	Other automotive repair shops, n.e.c.	(D)	(D)	(D)	(D)
754	Automotive services, except repair	(D)	(D)	(D)	(D)
7542	Carwashes	(D)	(D)	(D)	(D)
7549	Automotive services, except repair and carwashes	179 840	43 231	9 104	4
76	**Miscellaneous repair services**	**145 592**	**48 531**	**12 949**	**3**
762	Electrical repair shops	156 967	44 216	12 826	4
7622	Radio and television repair shops	94 185	28 256	9 622	3
7623, 9	Other electrical and electronic repair shops	208 333	55 894	15 171	4
7623	Refrigeration and air-conditioning service and repair shops	597 750	91 962	22 077	7
7629	Electrical and electronic repair shops, n.e.c.	154 621	46 227	13 320	3
763	Watch, clock, and jewelry repair	(D)	(D)	(D)	(D)
764	Reupholstery and furniture repair	(D)	(D)	(D)	(D)
769	Miscellaneous repair shops and related services	152 658	50 886	13 221	3
7692	Welding repair	87 404	43 296	11 924	2
7694	Armature rewinding shops	157 100	60 423	13 615	3
7699	Repair shops and related services, n.e.c.	178 820	52 139	13 508	3
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**189 364**	**29 521**	**6 484**	**6**
781, 2	Motion picture production, distribution, and services	155 467	55 524	16 167	3
783	Motion picture theaters	195 492	23 707	3 293	8
7832	Motion picture theaters, except drive-in	218 018	23 625	3 240	9
7833	Drive-in motion picture theaters	35 000	28 000	6 100	1
784	Video tape rental	129 058	33 231	6 638	4
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	93 067	23 661	7 271	4
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	110 889	24 950	7 725	4
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	66 333	20 947	6 316	3
793	Bowling centers	187 493	20 583	5 434	9
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	212 099	32 899	7 432	6
794	Commercial sports	153 500	76 750	14 650	2
7941	Professional sports clubs and promoters	(D)	(D)	(D)	(D)
7948	Racing, including track operation	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	214 106	32 444	7 357	7
791	Dance studios, schools, and halls	(D)	(D)	(D)	(D)
7991	Physical fitness facilities	148 615	15 967	4 331	9
7992	Public golf courses	203 000	42 737	14 184	5
7993	Coin-operated amusement devices	518 903	118 279	15 463	4
7996	Amusement parks	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs	181 667	34 257	11 046	5
7999, 84	Amusement and recreation services, including museums, n.e.c.	194 445	27 136	6 487	7
7999 pt.	Concession operators of amusement devices and rides	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)	(D)	(D)
7999 pt.	Billiard and pool establishments	(D)	(D)	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums	183 040	25 925	5 957	7

See footnotes at end of table.

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1987 SIC code	Kind of business or operation	Receipts		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)		
80	**Health services**	**293 196**	**45 361**	**18 095**	**6**
801	Offices and clinics of doctors of medicine	364 840	68 735	29 585	5
801 pt.	Offices of doctors of medicine	366 164	69 576	30 029	5
801 pt.	Clinics of doctors of medicine	298 083	39 308	14 055	8
802	Offices and clinics of dentists	165 805	41 185	14 215	4
802 pt.	Offices of dentists	165 974	41 250	14 172	4
802 pt.	Clinics of dentists	142 000	32 769	19 769	4
803	Offices and clinics of doctors of osteopathy	189 900	61 258	15 677	3
804	Offices and clinics of other health practitioners	147 322	47 991	13 729	3
8041	Offices and clinics of chiropractors	109 798	42 127	10 359	3
8042	Offices and clinics of optometrists	189 777	56 097	14 000	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	140 700	43 009	16 956	3
8043	Offices and clinics of podiatrists	154 214	51 405	13 452	3
8049	Offices and clinics of health practitioners, n.e.c.	137 321	41 123	17 743	3
805	Nursing and personal care facilities	1 192 250	19 426	8 837	61
8051	Skilled nursing care facilities	1 443 406	19 391	8 850	74
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	187 625	20 562	8 397	9
8052	Intermediate care facilities	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	(D)	(D)	(D)	(D)
806	Hospitals	2 504 400	29 464	11 567	85
8062	General medical and surgical hospitals	(D)	(D)	(D)	(D)
8063	Psychiatric hospitals	(D)	(D)	(D)	(D)
8069	Specialty hospitals, except psychiatric	-	-	-	-
807, 8, 9	Other health services	313 376	42 894	14 971	7
807	Medical and dental laboratories	216 286	63 083	19 488	3
8071	Medical laboratories	450 889	75 148	23 130	6
9072	Dental laboratories	80 065	41 367	12 933	2
808	Home health care services	329 000	28 432	9 901	12
809	Miscellaneous health and allied services, n.e.c.	473 655	36 925	14 035	13
8092	Kidney dialysis centers	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	679 000	35 627	14 352	19
8099	Health and allied services, n.e.c.	182 750	45 688	11 896	4
81	**Legal services**	**269 333**	**69 372**	**23 810**	**4**
823, 4, 9	**Selected educational services**	**74 882**	**35 361**	**12 194**	**2**
823	Libraries	(D)	(D)	(D)	(D)
824	Vocational schools	(D)	(D)	(D)	(D)
829	Schools and educational services, n.e.c.	73 778	31 619	11 762	2
83	**Social services**	**80 516**	**17 455**	**8 987**	**5**
835	Child day care services	40 959	10 908	4 791	4
832, 3, 6, 9	Other social services	148 526	24 398	9 317	6
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**229 024**	**43 527**	**19 135**	**5**
871	Engineering, architectural, and surveying services	263 845	52 460	22 231	5
8711	Engineering services	370 769	51 459	23 924	7
8712	Architectural services	223 352	67 481	21 698	3
8713	Surveying services	71 140	29 891	11 286	2
872	Accounting, auditing, and bookkeeping services	172 725	37 334	16 207	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	571 935	48 978	23 304	12
8731	Commercial physical and biological research	1 373 667	55 192	27 808	25
8732	Commercial economic, sociological, and educational research	236 000	29 500	11 063	8
8734	Testing laboratories	248 500	47 014	20 257	5
874	Management and public relations services	223 288	38 577	17 925	6
8741	Management services	262 600	44 321	24 392	6
8742	Management consulting services	269 532	36 298	15 040	7
8743	Public relations services	(D)	(D)	(D)	(D)
8744	Facilities support management services	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c.	79 810	28 407	10 136	3
89	**Services, n.e.c.**	**82 738**	**34 474**	**15 090**	**2**

[1]Based on number of employees for pay period including March 12.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A.]

1987 SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
		Per establishment (dollars)	Per employee[1] (dollars)	Per establishment (dollars)	Per employee[1] (dollars)		
	Total	**665 836**	**33 355**	**620 916**	**31 104**	**14 358**	**20**
7032, 704	**Camps and membership lodging**	(D)	(D)	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**215 925**	**29 623**	**199 651**	**27 403**	**10 634**	**7**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**3 564 793**	**38 951**	**3 328 692**	**36 371**	**17 180**	**92**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	256 421	33 143	240 789	31 122	17 653	8
805	Nursing and personal care facilities	813 259	20 090	803 148	19 840	11 317	40
806	Hospitals	8 787 127	41 626	8 197 444	38 833	18 100	211
808, 9	Other health services	367 183	23 740	330 833	21 390	10 831	15
81	**Legal aid societies and similar legal services**	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	**Selected educational services**	**172 643**	**43 161**	**162 071**	**40 518**	**14 143**	**4**
83	**Social services**	**234 724**	**20 772**	**215 217**	**19 046**	**8 877**	**11**
835	Child day care services	64 950	10 392	64 817	10 371	5 987	6
832, 3, 6, 9	Other social services	263 019	21 663	240 283	19 790	9 125	12
832	Individual and family social services	162 265	23 500	156 367	22 646	10 270	7
833	Job training and vocational rehabilitation services	366 236	13 054	358 345	12 773	6 684	28
836	Residential care	334 347	18 896	323 819	18 301	9 647	18
839	Social services, n.e.c.	309 512	49 384	238 279	38 019	12 720	6
861, 2, 4, 9	**Selected membership organizations**	**115 398**	**22 110**	**108 465**	**20 782**	**7 484**	**5**
861	Business associations	127 364	38 309	122 273	36 777	14 543	3
864	Civic, social, and fraternal associations	102 505	16 574	97 484	15 762	5 717	6
862, 9	Other membership organizations	148 880	40 917	133 627	36 725	11 884	4
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**334 500**	**43 751**	**325 458**	**39 650**	**16 685**	**8**
873	Research, development, and testing services	380 050	41 994	371 100	41 006	16 978	9
874 ex. 8744	Management and public relations services, except facilities support management services	106 750	26 688	97 250	24 313	13 375	4

[1]Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	**6 243**	**5 352**	**1 389 567**	**1 005 964**	**38.1**	**474 319**	**345 050**	**37.5**	**36 074**	**31 557**
70	**70 ex. 704**	**Hotels, rooming houses, camps, and other lodging places**	**498**	**522**	**174 462**	**160 864**	**8.5**	**46 821**	**41 672**	**12.4**	**6 321**	**6 767**
7011	7011	Hotels and motels	437	462	166 325	156 871	6.0	44 813	40 895	9.6	6 088	6 648
7011 pt.	7011 pt.	Hotels	122	106	83 980	57 822	45.2	24 722	17 365	42.4	2 882	2 760
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more	77	68	80 145	54 905	46.0	23 807	16 743	42.2	2 746	2 629
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms	45	40	3 835	2 917	31.5	915	622	47.1	136	131
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts	315	354	82 345	99 049	-16.9	20 091	23 530	-14.6	3 206	3 888
7011 pt.	7011 pt.	Motels, tourist courts	276	327	59 435	80 157	-25.9	13 791	17 963	-23.2	2 127	2 946
7011 pt.	7011 pt.	Motor hotels	39	27	22 910	18 892	21.3	6 300	5 567	13.2	1 079	942
702, 3, 4	702, 3	Other lodging places	61	(NC)	8 137	(NC)	(X)	2 008	(NC)	(X)	233	(NC)
702, 4	702	Rooming, boarding, and membership lodging	8	(NC)	590	(NC)	(X)	146	(NC)	(X)	35	(NC)
703	703	Camps and recreational vehicle parks	53	45	7 547	2 835	166.2	1 662	469	297.0	198	59

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
72	**72, 7352, 7991 pt.**	**Personal services**	**702**	**650**	**74 383**	**57 762**	**28.8**	**23 791**	**19 540**	**21.8**	**2 671**	**2 609**
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services except seamstresses and dressmaking services	161	156	23 435	20 744	13.0	7 545	6 934	8.8	879	918
7211	7211	Power laundries, family and commercial*	7	8	1 843	2 053	-10.2	833	894	-6.8	83	121
7212	7212	Garment pressing, and agents for laundries and drycleaners	5	3	187	119	57.1	45	34	32.4	13	7
7213	7213	Linen supply*	8	6	4 366	3 104	40.7	1 607	1 190	35.0	138	118
7215	7215	Coin-operated laundries and drycleaning	59	47	3 737	2 979	25.4	931	540	72.4	178	142
7216	7216	Drycleaning plants, except rug cleaning*	48	65	5 421	5 981	-9.4	1 510	1 792	-15.7	220	282
7217	7217	Carpet and upholstery cleaning	22	16	1 528	700	118.3	436	224	94.6	70	41
721E	7218	Industrial launderers*	7	8	6 263	5 728	9.3	2 156	2 217	-2.8	169	198
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*	5	3	90	80	12.5	27	43	-37.2	8	9
722	722	Photographic studios, portrait	41	36	3 634	2 342	55.2	610	469	30.1	82	98
723, 4	723, 4	Beauty and barber shops	300	302	19 442	16 056	21.1	8 087	7 039	14.9	1 045	965
723	723	Beauty shops	278	268	18 312	14 799	23.7	7 632	6 557	16.4	998	913
724	724	Barber shops	22	34	1 130	1 257	-10.1	455	482	-5.6	47	52
725	725	Shoe repair shops and shoeshine parlors	15	11	682	945	-27.8	116	154	-24.7	19	15
726	726	Funeral service and crematories	60	61	14 360	10 825	32.7	3 678	2 888	27.4	236	227
720	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services	125	84	12 830	6 850	87.3	3 755	2 056	82.6	610	386
73	**73 ex. 7352; 784; 8731, 2, 4; 874**	**Business services**	**932**	**622**	**191 570**	**112 338**	**70.5**	**72 636**	**44 415**	**63.5**	**6 363**	**3 993**
731	731	Advertising	37	29	10 154	6 086	66.8	4 164	2 612	59.4	223	181
7311	7311	Advertising agencies	26	21	5 695	3 951	44.1	2 812	1 949	44.3	155	128
7312	7312	Outdoor advertising services	5	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7313	7313	Radio, television, publishers' advertising representatives	3	-	(D)	-	(X)	(D)	-	(X)	(D)	-
7319	7319	Advertising, n.e.c.	3	4	579	(D)	(D)	100	(D)	(D)	7	(D)
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	41	39	9 312	6 566	41.8	3 403	2 5[illegible]	32.3	273	262
7331	7331	Direct mail advertising services	4	1	834	(D)	(D)	92	(D)	(D)	11	(D)
7332	7334 pt.	Blueprinting and photocopying services	12	8	2 196	1 180	86.1	529	292	81.2	46	28
7333	7335, 6	Commercial photography, art, and graphics	14	10	1 389	751	85.0	346	203	70.4	25	13
7339	7334 pt., 7338	Stenographic services; and reproduction services, n.e.c.	23	19	2 057	989	108.0	408	328	24.4	45	42
734	734	Services to dwellings and other buildings	194	140	16 252	11 253	44.4	6 919	5 069	36.5	1 225	1 042
7341	7349 pt.	Window cleaning	2	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7342	7342	Disinfecting and pest control services	10	6	1 068	741	44.1	362	241	50.2	28	19
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	182	133	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
736	736, 8744	Personnel supply services	40	31	(D)	2 733	(D)	(D)	1 724	(D)	(D)	286
7361	7361	Employment agencies	21	25	(D)	1 176	(D)	(D)	534	(D)	(D)	76
7362	7363	Help supply services	18	6	(D)	1 557	(D)	(D)	1 190	(D)	(D)	210
7369	8744	Facilities support management services	1	-	(D)	-	(X)	(D)	-	(X)	(D)	-
737	737	Computer programming, data processing, and other computer related services	70	49	28 702	16 901	69.8	9 214	6 004	53.5	438	367
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	26	17	9 109	1 942	369.1	3 953	481	721.8	178	49
7374	7374, 5, 6	Data processing services	24	20	10 470	7 862	33.2	2 641	3 057	-13.6	166	188
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	20	12	9 123	7 097	28.5	2 620	2 466	6.2	94	130
7391	8731	Commercial physical and biological research	9	4	12 363	(D)	(D)	6 229	(D)	(D)	224	(D)
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	125	91	(D)	16 840	(D)	(D)	8 873	(D)	(D)	419
7393	7381, 2	Detective agencies and protective services	39	28	(D)	4 926	(D)	(D)	2 504	(D)	(D)	306
7394	735 ex. 7352, 784	Equipment rental and leasing services	160	59	29 203	11 254	159.5	6 030	2 332	158.6	617	178
7395	7384	Photofinishing laboratories*	31	10	8 879	7 855	13.0	1 944	1 622	19.9	171	180
7397	8734	Testing laboratories	14	19	3 479	4 225	-17.7	1 499	2 183	-31.3	74	125
7399 pt.	7389 pt.	Sign painting shops	10	5	986	516	67.2	272	196	38.8	26	28
7399 pt.	7389 pt.	Interior designing	10	6	1 047	580	80.5	155	232	-33.2	14	16
7399 pt.	7389 pt.	Telephone answering services	8	12	1 511	961	57.2	733	486	50.8	71	65
735, 7396, 7399 pt.	7383, 7389 pt.	Other business services, n.e.c.	91	62	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
75	**75**	**Automotive repair, services, and parking**	**606**	**527**	**122 288**	**95 320**	**28.3**	**27 187**	**22 569**	**20.5**	**2 108**	**1 893**
751	751	Automotive rental and leasing, without drivers	54	52	20 816	14 037	48.3	3 062	2 134	43.5	269	260
752	752	Automobile parking	13	12	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7523	752 pt.	Parking lots	11	10	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7525	752 pt.	Parking structures	2	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
753	753	Automotive repair shops	474	417	91 786	75 077	22.3	22 004	18 806	17.0	1 529	1 392
7531	7532 pt.	Top and body repair shops	121	117	22 924	18 567	23.5	6 409	5 149	24.5	416	392
7534	7534	Tire retreading and repair shops	12	12	6 067	6 706	-9.5	1 121	1 301	-13.8	82	86
7535	7532 pt.	Paint shops	10	9	1 279	1 370	-6.7	385	442	-12.9	24	29
7538	7538	General automotive repair shops	229	188	34 369	24 377	41.0	8 206	6 108	34.3	646	511
7538 pt.	7538 pt.	General automotive repair shops, except diesel	205	160	28 044	19 325	45.1	6 598	4 736	39.3	545	426
7538 pt.	7538 pt.	Diesel repair shops	24	28	6 325	5 052	25.2	1 608	1 372	17.2	101	85
7539 pt.	7533	Automotive exhaust system repair shops	24	19	4 451	3 754	18.6	947	746	26.9	64	64
7539 pt.	7536	Automotive glass replacement shops	20	12	3 449	3 881	-11.1	626	949	-34.0	58	54
7539 pt.	7537	Automotive transmission repair shops	18	18	3 389	3 161	7.2	796	897	-11.3	54	56
7539 pt.	7539 pt.	Radiator repair	8	9	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7539 pt.	7539 pt.	Brake, front end, and wheel alignment	13	17	2 491	1 528	63.0	604	499	21.0	39	36
7539 pt.	7539 pt.	Automotive electrical and fuel system services	13	9	2 201	2 068	6.4	611	560	9.1	46	37
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.	6	7	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
754	754	Automotive services, except repair	67	46	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7542	7542	Carwashes	42	23	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7549	7549	Automotive services, except repair and carwashes	25	23	4 496	3 670	22.5	1 030	953	8.1	104	90
76	**76**	**Miscellaneous repair services**	**282**	**255**	**41 057**	**37 694**	**8.9**	**10 955**	**11 054**	**-.9**	**846**	**915**
762	762	Electrical repair shops	60	62	9 418	8 461	11.3	2 732	2 486	9.9	213	230
7622	7622	Radio and television repair shops	27	32	2 543	2 937	-13.4	866	936	-7.5	90	105
7623, 9	7623, 9	Other electrical and electronic repair shops	33	30	6 875	5 524	24.5	1 866	1 550	20.4	123	125
7623	7623	Refrigeration and air-conditioning service and repair shops	4	7	2 391	3 136	-23.8	574	753	-23.8	26	47
7629	7629	Electrical and electronic repair shops, n.e.c.	29	23	4 484	2 388	87.8	1 292	797	62.1	97	78
763	763	Watch, clock, and jewelry repair	2	4	(D)	51	(D)	(D)	20	(D)	(D)	4
764	764	Reupholstery and furniture repair	30	24	(D)	1 869	(D)	(D)	526	(D)	(D)	67
769	769	Miscellaneous repair shops and related services	190	165	29 005	27 313	6.2	7 536	8 022	-6.1	570	614
7692	7692	Welding repair	52	51	4 545	5 517	-17.6	1 252	1 618	-22.7	105	154
7694	7694	Armature rewinding shops	10	11	1 571	4 283	-63.3	354	1 658	-78.7	26	73
7699	7699	Repair shops and related services, n.e.c.	128	103	22 889	17 513	30.7	5 930	4 745	25.0	439	387
78, 79	78 ex. 784; 79 ex. 7991 pt.; 84	**Amusement and recreation services, including motion pictures**	**433**	**388**	**89 003**	**59 848**	**48.7**	**19 496**	**12 550**	**55.3**	**2 926**	**2 613**
781, 2	781, 2	Motion picture production, distribution, and services	15	8	2 332	1 734	34.5	679	409	66.0	42	30
783	783	Motion picture theaters	65	80	12 707	14 900	-14.7	1 765	2 302	-23.3	536	679
7832	7832	Motion picture theaters, except drive-in	57	66	12 427	14 113	-12.0	1 704	2 130	-20.0	526	667
7833	7833	Drive-in motion picture theaters	8	14	280	787	-64.4	61	172	-64.5	10	12
791	791	Dance studios, schools, and halls	12	4	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	15	13	1 396	1 119	24.8	429	252	70.2	59	9
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	9	8	998	848	17.7	309	159	94.3	40	2
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	5	398	271	46.9	120	93	29.0	19	7
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	73	77	(D)	12 232	(D)	(D)	2 979	(D)	(D)	692
7932	7999 pt.	Billiard and pool establishments	6	8	(D)	1 142	(D)	(D)	185	(D)	(D)	65
7933	793	Bowling centers	67	69	12 562	11 090	13.3	3 316	2 794	18.6	610	627
794	794	Commercial sports	10	10	1 535	1 719	-10.7	295	357	-17.9	20	49
7941	7941	Professional sports clubs and promoters	5	5	(D)	438	(D)	(D)	255	(D)	(D)	45
7948	7948	Racing, including track operation	5	5	(D)	1 281	(D)	(D)	102	(D)	(D)	1
7992	7992	Public golf courses	16	8	3 248	1 743	86.3	1 078	468	130.3	76	26
7993	7993	Coin-operated amusement devices	31	40	16 086	7 338	119.2	2 103	1 209	73.9	136	135
7996	7996	Amusement parks	4	2	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	40	39	(D)	6 392	(D)	(D)	1 456	(D)	(D)	277
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	152	107	29 286	12 182	140.4	7 077	3 032	133.4	1 060	702
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	1	–	(D)	–	(X)	(D)	–	(X)	(D)	–
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	1	1	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	150	106	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)

See footnotes at end of table.

Table 3a. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Subject to Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
80 ex. 806	**80 ex. 806**	**Health services, except hospitals**	**1 436**	**1 343**	**409 974**	**285 974**	**43.4**	**163 619**	**116 739**	**40.2**	**8 889**	**7 658**
801	801 pt.	Offices of doctors of medicine	605	607	221 529	160 615	37.9	95 612	72 003	32.8	3 184	3 082
802	802 pt.	Offices of dentists	423	433	70 207	53 860	30.4	24 121	17 784	35.6	1 702	1 548
803	803	Offices and clinics of doctors of osteopathy	10	3	1 899	(D)	(D)	486	(D)	(D)	31	(D)
8041	8041	Offices and clinics of chiropractors	94	61	10 321	(D)	(D)	2 536	(D)	(D)	245	(D)
8042	8042	Offices and clinics of optometrists	94	91	17 839	10 574	68.7	4 452	2 119	110.1	318	214
805	805	Nursing and personal care facilities	40	42	47 690	34 274	39.1	21 694	16 481	31.6	2 455	2 156
807	807	Medical and dental laboratories	49	48	10 598	9 837	7.7	3 274	3 682	-11.1	168	212
8071	8071	Medical laboratories	18	19	8 116	7 446	9.0	2 496	2 715	-8.0	108	141
8072	8072	Dental laboratories	31	29	2 482	2 391	3.8	776	967	-19.8	60	71
8049; 808, 9	801 pt.; 802 pt.; 8042, 9; 808, 9	Other health services, n.e.c.	121	58	29 891	10 609	181.8	11 442	3 229	254.4	786	309
81	**81**	**Legal services**	**553**	**444**	**148 941**	**78 844**	**88.9**	**51 120**	**24 076**	**112.3**	**2 147**	**1 554**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**17**	**10**	**1 273**	**505**	**152.1**	**439**	**139**	**215.8**	**36**	**34**
823	823	Libraries	1	–	(D)	–	(X)	(D)	–	(X)	(D)	–
824	824	Vocational schools	7	5	(D)	173	(D)	(D)	40	(D)	(D)	10
829	829	Schools and educational services, n.e.c.	9	5	654	332	100.0	247	99	149.5	21	24
83	**83**	**Social services**	**155**	**87**	**12 480**	**8 773**	**42.3**	**4 996**	**3 881**	**28.7**	**715**	**563**
835	835	Child day care services	98	41	4 014	2 033	97.4	1 763	822	114.5	368	155
832, 3, 6, 9	832, 3, 6, 9	Other social services	57	46	8 466	6 740	25.6	3 233	3 059	5.7	347	408
891	**871**	**Engineering, architectural, and surveying services**	**238**	**207**	**62 796**	**61 605**	**1.9**	**26 610**	**28 825**	**-7.7**	**1 197**	**1 549**
8911 pt.	8711	Engineering services	117	103	43 380	40 569	6.9	20 168	21 093	-4.4	843	1 064
8911 pt.	8712	Architectural services	71	58	15 858	15 583	1.8	5 099	5 144	-.9	235	286
8911 pt.	8713	Surveying services	50	46	3 557	5 453	-34.8	1 343	2 588	-48.1	119	199
893	**872**	**Accounting, auditing, and bookkeeping services**	**324**	**270**	**55 963**	**43 545**	**28.5**	**24 295**	**18 525**	**31.1**	**1 499**	**1 327**
892, 9	**89**	**Other services**	**65**	**(NC)**	**5 378**	**(NC)**	**(X)**	**2 354**	**(NC)**	**(X)**	**156**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
		Total, except hospitals	**1 107**	**1 011**	**210 033**	**148 158**	**41.8**	**94 632**	**71 985**	**31.5**	**10 057**	**9 586**
7011 pt., 7032, 704	**7032, 704**	**Hotels, camps, and membership lodging**	**25**	**(NC)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**	**(X)**	**(D)**	**(NC)**
7391, 2, 7	**873 ex. 8733, 874 ex. 8744**	**Research, testing, and consulting service**	**8**	**9**	**985**	**(D)**	**(D)**	**517**	**(D)**	**(D)**	**39**	**(D)**
7391	8731	Commercial physical and biological research	–	2	–	(D)	(D)	–	(D)	(D)	–	(D)
7392	8732, 874 ex 8744	Management, consulting, and public relations services	8	7	985	483	103.9	517	303	70.6	39	34
7397	8734	Testing laboratories	–	–	–	–	–	–	–	–	–	–
792, 7997, 7999 pt., 84	**792, 7991 pt., 7997, 7999 pt., 84**	**Selected amusement, recreation, and related services**	**63**	**51**	**12 578**	**7 572**	**66.1**	**4 881**	**3 477**	**40.4**	**459**	**384**
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	14	8	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	28	25	8 062	5 251	53.5	3 304	2 665	24.0	285	251
7999 pt.	7999 pt.	Fairs	2	3	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
7999 pt., 84	84	Museums, art galleries, and botanical and zoological gardens	19	15	2 513	1 029	144.2	848	369	129.8	95	49

See footnotes at end of table.

Table 3b. Comparative Statistics Based on 1972 Standard Industrial Classification for Firms Exempt From Federal Income Tax for the State: 1987 and 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
			1987 (number)	1982 (number)	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 ($1,000)	1982 ($1,000)	Percent change 1982 to 1987	1987 (number)	1982 (number)
805, 8, 9	8011 pt., 8021 pt., 805, 8, 9	**Selected health services**	106	91	46 110	30 188	52.7	25 015	17 396	43.8	2 168	1 729
805	805	Nursing and personal care facilities	27	20	21 685	17 400	24.6	12 369	9 895	25.0	1 093	1 108
808	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities	66	63	16 485	10 310	59.7	8 148	6 241	30.6	462	495
809	808, 8099	Home health care, and health and allied services, n.e.c.	13	8	7 960	'3 507	127.0	4 498	'1 754	156.4	613	'171
81	81	**Legal aid societies and similar legal services**	8	10	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	823, 4, 9	**Selected educational services**	14	12	2 269	2 100	8.0	792	899	-11.9	56	83
83	83	**Social services**	420	367	90 391	58 569	54.3	42 129	30 592	37.7	4 746	4 541
835	835	Child day care services	60	66	3 889	3 716	4.7	2 245	2 322	-3.3	375	449
832, 3, 6, 9	832, 3, 6, 9	Other social services	360	301	86 502	54 853	57.7	39 884	28 270	41.1	4 371	4 092
861, 2, 4, 9	861, 2, 4, 9	**Selected membership organizations**	447	426	48 484	40 509	19.7	17 460	15 834	10.3	2 333	2 454
861	861	Business associations	77	77	9 415	'7 221	30.4	3 723	'3 068	21.3	256	'269
864	864	Civic, social, and fraternal associations	287	269	27 978	25 459	9.9	10 148	9 557	6.2	1 775	1 877
862, 9	862, 9	Other membership organizations	83	80	11 091	'7 829	41.7	3 589	'3 209	11.8	302	'308
892	8733	**Noncommercial research organizations**	16	(NC)	6 826	(NC)	(X)	2 770	(NC)	(X)	158	(NC)

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7214	7219 pt.	Diaper service*	5	90	27	10	8
7219	7219 pt.	Other laundry services, n.e.c.	125	12 830	3 755	1 087	610
7299		Miscellaneous personal services	–	–	–	–	–
	7219 pt.	Seamstresses and dressmaking services	43	3 993	1 366	478	236
	7291	Tax return preparation services	14	3 036	814	239	37
	7352	Medical equipment rental and leasing	31	4 048	1 162	274	268
	7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	37	1 753	413	96	69
	7299	Miscellaneous personal services, n.e.c.	12	2 196	529	110	46
7321		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	41	9 312	3 403	825	273
	7322	Adjustment and collection services	28	6 739	2 431	621	203
	7323	Credit reporting services	13	2 573	972	204	70
7332	7334 pt.	Blueprinting and photocopying services	14	1 389	346	67	25
7333		Commercial photography, art, and graphics	4	677	140	24	9
	7335	Commercial photography	10	712	206	43	16
	7336	Commercial art and graphic design	23	2 057	408	132	45
7339		Stenographic services, and reproduction services, n.e.c.	23	2 057	408	132	45
	7338	Secretarial and court reporting services	–	–	–	–	–
	7334 pt.	Duplicating services, except printing	2	(D)	(D)	(D)	(D)
7341	7349 pt.	Window cleaning	182	(D)	(D)	(D)	(D)
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	4	(D)	(D)	(D)	(D)
7351	7383	News syndicates	–	–	–	–	–
7372		Computer programming, prepackaged software, and integrated systems design	26	9 109	3 953	839	178
	7371	Computer programming services	20	5 890	2 550	548	109
	7372	Prepackaged software	–	–	–	–	–
	7373	Computer integrated systems design	6	3 219	1 403	291	69
7374		Data processing services	24	10 470	2 641	670	166
	7374	Computer processing and data preparation services	22	(D)	(D)	(D)	(D)
	7375	Information retrieval services	–	–	–	–	–
	7376	Computer facilities management services	2	(D)	(D)	(D)	(D)
7379		Computer rental and leasing, maintenance, and related services	20	9 123	2 620	563	94
	7377	Computer rental and leasing	–	–	–	–	–
	7378	Computer maintenance and repair	12	5 918	1 161	232	49
	7379	Computer related services, n.e.c.	8	3 205	1 459	331	45
7391	8731	Commercial physical and biological research	9	12 363	6 229	1 479	224

Table 4a. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Subject to Federal Income Tax for the State: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7392		Management, consulting, and public relations services	125	(D)	(D)	(D)	(D)
	8741	Management services	40	10 504	5 781	1 456	237
	8742	Management consulting services	47	12 668	5 249	1 096	349
	8743	Public relations services	9	(D)	(D)	(D)	(D)
	8732	Commercial economic, sociological, and educational research	8	1 888	708	152	64
	8748	Business consulting services, n.e.c.	21	1 676	598	167	59
7393		Detective agencies and protective services	39	(D)	(D)	(D)	(D)
	7381	Detective, guard, and armored car services	33	5 463	3 148	784	431
	7382	Security systems services	6	(D)	(D)	(D)	(D)
7394		Equipment rental and leasing services	160	29 203	6 030	1 394	617
	7353	Heavy construction equipment rental and leasing	19	6 411	1 525	344	97
	7841	Video tape rental	86	11 099	2 217	556	334
	7359	Equipment rental and leasing, n.e.c.	55	11 693	2 288	492	186
7395	7384	Photofinishing laboratories*	31	8 879	1 944	498	171
7396	7389 pt.	Trading stamp services	–	–	–	–	–
7397	8734	Testing laboratories	14	3 479	1 499	339	74
7399	7389 pt.	Miscellaneous business services, n.e.c.	115	17 055	5 429	1 240	547
7512		Passenger car rental and leasing, without drivers	35	13 784	1 663	350	185
	7514	Passenger car rental, without drivers	33	(D)	(D)	(D)	(D)
	7515	Passenger car leasing, except finance leasing	2	(D)	(D)	(D)	(D)
7523	7521 pt.	Parking lots	11	(D)	(D)	(D)	(D)
7525	7521 pt.	Parking structures	2	(D)	(D)	(D)	(D)
7531	7532 pt.	Top and body repair shops	121	22 924	6 409	1 533	416
7535	7532 pt.	Paint shops	10	1 279	385	86	24
7539		Automotive exhaust, glass, transmission, and repair shops, n.e.c.	102	27 147	5 883	1 407	361
	7533	Automotive exhaust system repair shops	24	4 451	947	189	64
	7536	Automotive glass replacement shops	20	3 449	626	154	58
	7537	Automotive transmission repair shops	18	3 389	796	169	54
	7539	Automotive repair shops, n.e.c.	40	15 856	3 514	695	185
7813	7812 pt.	Motion picture production, except for television	8	764	273	69	14
7814	7812 pt.	Motion picture and tape production for television	1	(D)	(D)	(D)	(D)
7823	7822 pt.	Motion picture film exchanges	1	(D)	(D)	(D)	(D)
7824	7822 pt.	Film and tape distribution for television	–	–	–	–	–
7932	7999 pt.	Billiard and pool establishments	6	(D)	(D)	(D)	(D)
7997		Membership gymnasiums, sports and recreation clubs	40	(D)	(D)	(D)	(D)
	7991 pt.	Membership gymnasiums and athletic clubs	7	(D)	(D)	(D)	(D)
	7997	Membership sports and recreation clubs	33	5 995	1 933	363	175
7999		Amusement and recreation services, n.e.c.	152	29 286	7 077	1 785	1 060
	8412	Museums and art galleries	4	230	40	2	2
	8422	Arboreta and botanical or zoological gardens	–	–	–	–	–
	7991 pt.	Nonmembership gymnasiums and athletic clubs	1	(D)	(D)	(D)	(D)
	7999 pt.	Amusement and recreation services, n.e.c.	147	(D)	(D)	(D)	(D)
8011	8011 pt.	Offices of doctors of medicine	605	221 529	95 612	23 666	3 184
8021	8021 pt.	Offices of dentists	423	70 207	24 121	5 668	1 702
8049		Offices and clinics of podiatrists and other health practitioners, n.e.c.	70	9 849	3 883	893	229
	8043	Offices and clinics of podiatrists	14	2 159	565	109	42
	8049	Offices and clinics of health practitioners, n.e.c.	56	7 690	3 318	784	187
8059		Nursing and personal care facilities, except skilled nursing care facilities	8	1 501	613	151	73
	8052	Intermediate care facilities	5	(D)	(D)	(D)	(D)
	8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	(D)
8081		Outpatient care facilities	32	15 546	6 186	1 501	426
	8011 pt.	Clinics of doctors of medicine	12	3 577	1 279	326	91
	8021 pt.	Clinics of dentists	3	426	257	95	13
	8092	Kidney dialysis centers	–	–	–	–	–
	8093	Specialty outpatient facilities, n.e.c.	17	11 543	4 650	1 080	324
8091		Home health care, and health and allied services, n.e.c.	19	4 496	1 373	276	129
	8082	Home health care services	7	2 303	802	146	81
	8099	Health and allied services, n.e.c.	12	2 193	571	130	48
8241	8249 pt.	Correspondence schools	–	–	–	–	–
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	3	(D)	(D)	(D)	(D)
8911		Engineering, architectural, and surveying services	238	62 795	26 610	6 027	1 197
	8711	Engineering services	117	43 380	20 168	4 604	843
	8712	Architectural services	71	15 858	5 099	1 180	235
	8713	Surveying services	50	3 557	1 343	243	119
8931	8721	Accounting, auditing, and bookkeeping services	324	55 963	24 295	6 209	1 499

Table 4b. Summary Statistics Based on 1972 Standard Industrial Classification for Industries Having a Classification Change Between 1972 and 1987 for Firms Exempt From Federal Income Tax for the State: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For explanation of changes in kind-of-business classifications between 1982 and 1987, also see appendix A.]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
7391	8731	Commercial physical and biological research	–	–	–	–	–
7392		Management, consulting, and public relations services	8	1 033	517	127	39
	8732	Commercial economic, sociological, and educational research	4	606	303	78	23
	8741	Management services	1	(D)	(D)	(D)	(D)
	8742	Management consulting services	1	(D)	(D)	(D)	(D)
	8743	Public relations services	–	–	–	–	–
	8748	Business consulting services, n.e.c.	2	(D)	(D)	(D)	(D)
7397	8734	Testing laboratories	–	–	–	–	–
7997		Membership gymnasiums, sports and recreation clubs	28	8 827	3 304	559	295
	7991 pt.	Membership gymnasiums and athletic clubs	3	491	152	30	26
	7997	Membership sports and recreation clubs	25	8 336	3 152	529	259
7999 pt.		Fairs, and commercial museums, art galleries, and botanical and zoological gardens	5	752	181	47	20
	7999 pt.	Fairs	2	(D)	(D)	(D)	(D)
	8412 pt.	Commercial museums and art galleries	3	(D)	(D)	(D)	(D)
	8422 pt.	Commercial arboreta and botanical or zoological gardens	–	–	–	–	–
8059		Nursing and personal care facilities, except skilled nursing care facilities	18	4 738	2 884	691	284
	8052	Intermediate care facilities	12	4 192	2 580	623	242
	8059	Nursing and personal care facilities, n.e.c.	4	546	304	68	42
8081		Outpatient care facilities	66	18 455	8 148	1 943	462
	8011 pt.	Clinics of doctors of medicine	19	4 672	2 595	581	147
	8021 pt.	Clinics of dentists	–	–	–	–	–
	8092	Kidney dialysis centers	–	–	–	–	–
	8093	Specialty outpatient facilities, n.e.c.	47	13 583	5 553	1 362	315
8091		Home health care, and health and allied services, n.e.c.	13	8 448	4 498	1 204	613
	8082	Home health care services	9	5 125	3 232	894	492
	8099	Health and allied services, n.e.c.	4	3 323	1 266	310	121
8241	8249 pt.	Correspondence schools	–	–	–	–	–
8249	8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	5	(D)	(D)	(D)	(D)
8411	8412 pt.	Noncommercial museums and art galleries	16	(D)	(D)	(D)	(D)
8412	8422 pt.	Noncommercial arboreta and botanical or zoological gardens	–	–	–	–	–
8922	8733	Noncommercial research organizations	16	6 995	2 770	667	158

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

	Geographic area	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)	Selected kind-of-business or operation groups: Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704): Number	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704): Receipts ($1,000)	Personal services (SIC 72): Number	Personal services (SIC 72): Receipts ($1,000)	Business services (SIC 73): Number	Business services (SIC 73): Receipts ($1,000)
1	**Montana**	**5 248**	**1 402 089**	**479 235**	**113 849**	**36 493**	**3 119**	**674**	**498**	**174 462**	**857**	**97 299**	**711**	**139 429**
2	Beaverhead County	70	9 530	2 837	661	308	46	6	17	2 287	7	382	2	(D)
3	Dillon	60	8 412	2 593	606	284	41	4	12	(D)	6	(D)	2	(D)
4	Balance of county	10	1 118	244	53	24	5	2	5	(D)	1	(D)	–	–
5	Big Horn County	47	5 572	1 719	428	174	30	5	7	557	10	532	4	92
6	Hardin	37	3 893	917	207	98	27	2	3	(D)	10	532	2	(D)
7	Balance of county	10	1 679	802	221	76	3	3	4	(D)	–	–	2	(D)
8	Blaine County	27	3 464	1 002	253	139	15	3	2	(D)	2	(D)	–	–
9	Broadwater County	13	1 703	243	49	27	8	3	3	(D)	–	–	3	664
10	Carbon County	38	7 485	2 096	605	350	25	6	8	1 214	6	360	1	(D)
11	Carter County	5	227	44	12	7	5	–	–	–	–	–	–	–
12	Cascade County	635	167 751	59 055	13 801	4 275	276	77	29	16 354	79	8 457	77	17 922
13	Great Falls	600	163 007	57 920	13 489	4 123	263	73	27	(D)	79	8 457	73	17 471
14	Balance of county	35	4 744	1 135	312	152	13	4	2	(D)	–	–	4	451
15	Chouteau County	25	1 939	600	155	87	15	2	2	(D)	3	110	2	(D)
16	Custer County	98	17 880	5 750	1 314	471	59	5	7	1 259	15	1 357	12	1 710
17	Miles City	91	17 006	5 483	1 258	448	55	5	7	1 259	14	(D)	11	(D)
18	Balance of county	7	874	267	56	23	4	–	–	–	1	(D)	1	(D)
19	Daniels County	13	1 224	278	62	44	10	–	2	(D)	1	(D)	–	–
20	Dawson County	82	12 163	3 681	802	364	29	8	6	2 032	13	981	12	1 692
21	Glendive	71	10 333	3 046	649	318	27	8	6	2 032	11	(D)	9	(D)
22	Balance of county	11	1 830	635	153	46	2	–	–	–	2	(D)	3	(D)
23	Deer Lodge County	49	12 275	3 645	700	321	24	4	6	(D)	5	344	4	(D)
24	Anaconda-Deer Lodge County	49	12 275	3 645	700	321	24	4	6	(D)	5	344	4	(D)
25	Fallon County	21	5 581	1 372	199	94	12	2	3	(D)	4	(D)	1	(D)
26	Fergus County	90	14 107	4 405	1 017	417	55	8	8	2 204	10	907	4	690
27	Lewistown	84	13 522	4 241	1 007	411	51	8	7	(D)	10	907	4	690
28	Balance of county	6	585	164	10	6	4	–	1	(D)	–	–	–	–
29	Flathead County	557	109 222	36 405	8 585	2 904	284	77	46	15 531	62	5 240	65	13 952
30	Columbia Falls	40	5 858	1 721	320	149	20	8	2	(D)	7	527	6	1 279
31	Kalispell	342	71 862	25 536	5 777	1 722	166	44	16	7 383	33	2 694	42	9 528
32	Whitefish	71	10 600	3 540	1 061	348	45	10	7	(D)	14	1 198	4	1 060
33	Balance of county	104	20 902	5 608	1 427	685	53	15	21	6 351	8	821	10	2 065
34	Gallatin County	504	114 586	38 484	9 801	3 361	233	45	57	26 774	48	4 159	52	10 206
35	Bozeman	367	82 728	30 834	7 647	2 295	166	30	20	9 021	37	3 617	43	9 546
36	Balance of county	137	31 858	7 650	2 154	1 066	67	15	37	17 753	11	542	9	660
37	Garfield County	1	(D)	(D)	(D)	(D)	1	–	–	–	–	–	–	–
38	Glacier County	61	17 824	4 278	570	246	33	6	14	10 547	5	405	4	(D)
39	Cut Bank	40	3 298	1 653	403	175	24	4	2	(D)	5	405	3	(D)
40	Balance of county	21	11 526	2 625	167	71	9	2	12	(D)	–	–	1	(D)
41	Golden Valley County	1	(D)	(D)	(D)	(D)	1	–	–	–	–	–	–	–
42	Granite County	8	445	140	25	5	2	1	1	(D)	–	–	2	(D)
43	Hill County	124	25 041	7 946	1 916	710	62	21	9	3 332	16	1 791	13	1 084
44	Havre	107	22 052	6 943	1 700	635	54	19	7	(D)	16	1 791	11	(D)
45	Balance of county	17	2 989	1 003	216	75	8	2	2	(D)	–	–	2	(D)
46	Jefferson County	27	4 165	1 918	384	189	13	3	3	660	2	(D)	1	(D)
47	Judith Basin County	7	418	98	17	11	6	–	1	(D)	–	–	–	–
48	Lake County	110	15 236	5 243	1 178	416	61	12	13	1 436	11	865	7	(D)
49	Polson	56	8 831	3 396	819	251	29	3	6	557	5	420	4	(D)
50	Balance of county	54	6 405	1 847	359	165	32	9	7	879	6	445	3	(D)
51	Lewis and Clark County	463	109 685	36 306	8 384	2 854	217	46	23	11 519	37	3 593	68	18 202
52	Helena	426	103 793	34 659	7 971	2 714	195	45	18	10 688	36	(D)	63	17 799
53	Balance of county	37	5 892	1 647	413	140	22	1	5	831	1	(D)	5	403
54	Liberty County	14	1 478	378	82	34	8	2	4	282	–	–	1	(D)
55	Lincoln County	113	12 482	3 463	828	395	75	16	9	1 741	16	940	9	297
56	Libby	76	8 519	2 240	541	203	48	12	4	1 009	10	682	8	(D)
57	Balance of county	37	3 963	1 223	287	162	27	4	5	732	6	258	1	(D)
58	McCone County	6	221	42	12	8	6	–	1	(D)	2	(D)	–	–
59	Madison County	34	3 231	850	180	105	22	4	8	937	2	(D)	2	(D)
60	Meagher County	14	1 631	478	90	46	10	2	3	624	1	(D)	–	–
61	Mineral County	15	1 375	271	59	47	13	1	4	461	–	–	–	–
62	Missoula County	767	186 138	65 303	15 922	5 014	381	97	41	15 786	71	8 615	104	18 065
63	Missoula	625	155 231	55 256	13 498	4 107	313	76	31	13 264	67	8 345	82	14 555
64	Balance of county	142	30 907	10 047	2 424	907	68	21	10	2 522	4	270	22	3 510
65	Musselshell County	16	1 266	300	82	50	11	3	2	(D)	1	(D)	–	–
66	Park County	120	19 459	5 920	1 351	589	84	9	20	5 849	16	2 620	8	137
67	Livingston	91	15 438	4 973	1 201	478	65	5	8	2 359	14	(D)	7	(D)
68	Balance of county	29	4 021	947	150	111	19	4	12	3 490	2	(D)	1	(D)
69	Petroleum County	1	(D)	(D)	(D)	(D)	1	–	–	–	–	–	–	–
70	Phillips County	23	4 033	959	214	108	15	2	5	1 019	2	(D)	2	(D)
71	Pondera County	34	3 131	964	247	102	23	1	3	(D)	5	162	1	(D)
72	Conrad	31	2 849	883	231	86	23	–	2	(D)	5	162	–	–
73	Balance of county	3	282	81	16	16	–	1	1	(D)	–	–	1	(D)
74	Powder River County	9	802	195	43	33	9	–	2	(D)	–	–	–	–
75	Powell County	29	3 028	987	326	145	18	5	6	486	3	(D)	2	(D)
76	Deer Lodge	24	2 663	909	318	139	13	4	4	(D)	3	(D)	1	(D)
77	Balance of county	5	365	78	8	6	3	1	2	(D)	–	–	1	(D)

Places With 2,500 Inhabitants or More: 1987

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.

Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	
608	**122 288**	**262**	**41 057**	**550**	**104 150**	**1 441**	**422 496**	**553**	**148 941**	**155**	**12 480**	**711**	**162 836**	1
4	679	2	(D)	5	465	16	3 826	11	1 154	1	(D)	5	579	2
–	–	2	(D)	5	465	16	3 826	11	1 154	1	(D)	5	579	3
4	679	–	–	–	–	–	–	–	–	–	–	–	–	4
3	(D)	–	–	6	380	5	1 085	5	518	1	(D)	6	1 131	5
3	(D)	–	–	5	(D)	5	1 085	5	518	–	–	4	(D)	6
–	–	–	–	1	(D)	–	–	–	–	1	(D)	2	(D)	7
5	930	1	(D)	3	149	5	972	2	(D)	4	291	3	253	8
–	–	–	–	2	(D)	4	267	1	(D)	–	–	–	–	9
1	(D)	–	–	7	(D)	5	2 634	5	432	1	(D)	4	221	10
3	(D)	–	–	–	–	–	–	1	(D)	–	–	1	(D)	11
70	17 467	18	2 341	48	13 653	157	46 681	60	24 748	29	3 630	60	15 956	12
62	15 918	14	1 727	39	12 314	155	(D)	59	(D)	26	(D)	59	(D)	13
8	1 549	4	614	9	1 339	2	(D)	1	(D)	3	(D)	1	(D)	14
3	195	–	–	3	309	5	833	2	(D)	3	(D)	1	(D)	15
8	1 248	4	(D)	9	1 098	19	6 767	11	1 889	2	(D)	11	2 017	16
6	(D)	3	(D)	7	(D)	19	6 767	11	1 889	2	(D)	11	2 017	17
2	(D)	1	(D)	2	(D)	–	–	–	–	–	–	–	–	18
1	(D)	–	–	2	(D)	4	520	1	(D)	–	–	2	(D)	19
9	839	4	582	6	568	19	3 404	4	723	–	–	9	1 342	20
8	(D)	3	(D)	6	568	18	(D)	4	723	–	–	6	930	21
1	(D)	1	(D)	–	–	1	(D)	–	–	–	–	3	412	22
1	(D)	1	(D)	9	1 811	13	1 496	6	1 849	1	(D)	2	(D)	23
1	(D)	1	(D)	9	1 811	13	1 496	6	1 849	1	(D)	2	(D)	24
2	(D)	3	(D)	4	392	1	(D)	1	(D)	–	–	2	(D)	25
8	704	4	(D)	11	951	28	6 464	9	707	2	(D)	8	1 093	26
6	(D)	2	(D)	10	(D)	26	6 464	9	707	2	(D)	8	1 093	27
2	(D)	2	(D)	1	(D)	–	–	–	–	–	–	–	–	28
52	7 111	23	4 930	54	11 006	131	31 859	42	9 251	10	1 045	65	8 775	29
4	364	1	(D)	5	(D)	9	1 275	4	1 225	–	–	2	(D)	30
32	4 149	15	4 315	23	(D)	94	25 228	30	6 401	6	(D)	46	7 340	31
6	544	3	(D)	4	(D)	17	3 700	5	1 288	2	(D)	9	783	32
10	2 054	4	486	22	5 959	11	1 656	3	337	2	(D)	8	(D)	33
50	11 570	27	3 489	44	8 043	96	24 958	42	11 218	9	626	70	12 875	34
30	6 442	16	2 264	28	4 837	88	23 999	37	10 977	5	(D)	56	11 102	35
20	5 128	11	1 225	16	3 206	8	959	5	241	4	(D)	14	1 773	36
–	–	–	–	–	–	–	–	1	(D)	–	–	–	–	37
8	1 425	3	(D)	6	633	10	1 338	3	782	1	(D)	7	1 562	38
6	(D)	2	(D)	2	(D)	10	1 338	3	782	1	(D)	6	(D)	39
2	(D)	1	(D)	4	(D)	–	–	–	–	–	–	1	(D)	40
–	–	–	–	–	–	–	–	1	(D)	–	–	–	–	41
1	(D)	1	(D)	–	–	2	(D)	–	–	–	–	–	–	42
14	2 036	10	1 344	11	1 641	26	8 139	9	2 266	5	(D)	10	3 031	43
12	(D)	6	(D)	8	(D)	26	8 139	9	2 266	2	(D)	9	(D)	44
2	(D)	4	(D)	3	(D)	–	–	–	–	3	(D)	1	(D)	45
5	291	–	–	3	(D)	7	1 933	3	(D)	2	(D)	1	(D)	46
1	(D)	–	–	1	(D)	1	(D)	1	(D)	1	(D)	–	–	47
7	695	3	(D)	14	776	26	5 583	12	1 930	3	146	14	1 180	48
2	(D)	1	(D)	9	(D)	10	3 172	7	921	2	(D)	10	873	49
5	(D)	2	(D)	5	(D)	16	2 411	5	1 009	1	(D)	4	307	50
37	8 181	16	1 388	35	7 279	108	28 620	48	10 837	15	(D)	69	17 489	51
33	7 757	13	1 249	26	5 059	106	(D)	48	10 837	13	(D)	65	(D)	52
4	424	3	139	9	2 220	2	(D)	–	–	2	(D)	4	(D)	53
2	(D)	–	–	1	(D)	2	(D)	3	336	–	–	1	(D)	54
13	1 403	6	(D)	15	1 827	24	4 689	9	653	3	(D)	9	507	55
8	660	3	100	9	(D)	16	3 828	8	(D)	3	(D)	7	(D)	56
5	743	3	(D)	6	(D)	8	861	1	(D)	–	–	2	(D)	57
1	(D)	–	–	–	–	1	(D)	1	(D)	–	–	–	–	58
1	(D)	2	(D)	5	599	7	1 145	2	(D)	–	–	5	124	59
1	(D)	2	(D)	1	(D)	2	(D)	2	(D)	–	–	2	(D)	60
2	(D)	1	(D)	1	(D)	5	569	–	–	1	(D)	1	(D)	61
77	17 176	30	6 060	55	14 786	210	65 547	70	19 239	15	1 070	86	17 415	62
58	12 979	22	7 032	40	12 593	165	50 334	68	(D)	12	1 020	74	15 716	63
19	4 197	8	1 028	15	2 193	45	15 213	2	(D)	3	50	12	1 699	64
2	(D)	1	(D)	2	(D)	2	(D)	2	(D)	–	–	4	40	65
12	1 199	6	447	17	1 348	18	5 149	7	1 370	7	730	9	610	66
11	(D)	5	(D)	9	1 067	17	(D)	7	1 370	6	(D)	7	(D)	67
1	(D)	1	(D)	8	281	1	(D)	–	–	1	(D)	2	(D)	68
1	(D)	–	–	–	–	–	–	–	–	–	–	–	–	69
2	(D)	1	(D)	1	(D)	5	467	2	(D)	–	–	3	(D)	70
2	(D)	1	(D)	1	(D)	10	1 149	5	259	–	–	5	594	71
2	(D)	1	(D)	–	–	10	1 149	5	259	–	–	5	594	72
–	–	–	–	1	(D)	–	–	–	–	–	–	–	–	73
3	176	1	(D)	1	(D)	–	–	–	–	–	–	2	(D)	74
3	232	2	(D)	2	(D)	7	1 564	2	(D)	1	(D)	1	(D)	75
2	(D)	2	(D)	1	(D)	7	1 564	2	(D)	1	(D)	1	(D)	76
1	(D)	–	–	1	(D)	–	–	–	–	–	–	–	–	77

Table 5. **Summary Statistics for Firms Subject to Federal Income Tax for Counties and for**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including

	Geographic area	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations		Selected kind-of-business or operation groups					
							Individual proprietorships (number)	Partnerships (number)	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)	
									Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)
	Montana—Con.													
1	Prairie County	8	380	92	23	15	6	1	–	–	1	(D)	–	–
2	Ravalli County	149	21 198	7 226	1 877	656	87	13	14	1 993	16	1 385	15	1 290
3	Hamilton	86	12 338	4 215	1 148	366	50	3	7	1 021	10	926	11	(D)
4	Balance of county	63	8 860	3 011	729	290	37	4	7	972	6	459	4	(D)
5	Richland County	70	12 135	3 744	870	305	25	10	5	335	8	888	6	1 545
6	Sidney	59	10 974	3 490	813	287	23	8	4	(D)	7	(D)	5	(D)
7	Balance of county	11	1 161	254	57	18	2	2	1	(D)	1	(D)	1	(D)
8	Roosevelt County	35	3 841	1 070	259	162	20	3	5	1 031	4	(D)	3	202
9	Wolf Point	23	3 026	900	224	128	12	1	3	(D)	3	(D)	2	(D)
10	Balance of county	12	815	170	35	34	8	2	3	(D)	1	(D)	1	(D)
11	Rosebud County	41	3 965	915	214	140	27	5	7	664	5	214	4	201
12	Forsyth	21	2 390	494	106	79	12	4	6	(D)	3	(D)	1	(D)
13	Balance of county	20	1 575	421	108	61	15	1	1	(D)	2	(D)	3	(D)
14	Sanders County	42	5 777	2 234	540	186	30	3	6	416	5	299	2	(D)
15	Sheridan County	29	3 599	1 004	267	93	22	1	3	539	7	(D)	–	–
16	Silver Bow County ▲	308	84 403	32 424	7 915	2 034	111	28	21	10 133	24	3 403	25	3 696
17	Butte-Silver Bow ▲	308	84 403	32 424	7 915	2 034	111	28	21	10 133	24	3 403	25	3 696
18	Stillwater County	30	3 002	722	165	96	17	5	2	(D)	3	142	1	(D)
19	Sweet Grass County	24	2 819	802	161	77	13	6	5	1 062	1	(D)	1	(D)
20	Teton County	24	1 747	499	94	56	18	1	2	(D)	1	(D)	1	(D)
21	Toole County	34	4 843	1 265	294	108	18	5	4	(D)	5	517	4	463
22	Shelby	33	(D)	(D)	(D)	(D)	17	5	3	(D)	5	517	4	463
23	Balance of county	1	(D)	(D)	(D)	(D)	1	–	1	(D)	–	–	–	–
24	Treasure County	3	114	15	2	2	3	–	–	–	–	–	–	–
25	Valley County	57	6 313	2 183	459	210	45	4	5	1 105	9	405	6	476
26	Glasgow	51	6 147	2 104	446	192	40	3	4	(D)	9	405	4	(D)
27	Balance of county	6	166	79	13	18	5	1	1	(D)	–	–	2	(D)
28	Wheatland County	7	739	173	43	38	4	–	2	(D)	2	(D)	–	–
29	Wibaux County	6	276	53	15	9	4	–	2	(D)	1	(D)	–	–
30	Yellowstone County	1 110	350 978	127 136	30 291	7 857	473	107	40	23 963	110	15 182	180	41 442
31	Billings	996	331 884	120 904	28 835	7 241	402	102	36	(D)	95	13 798	163	38 679
32	Laurel	42	5 609	1 740	415	182	27	3	3	(D)	6	401	1	(D)
33	Balance of county	72	13 485	4 492	1 041	434	44	2	1	(D)	9	983	16	(D)
34	Yellowstone National Park County	–	–	–	–	–	–	–	–	–	–	–	–	–

Places With 2,500 Inhabitants or More: 1987—Con.

revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups—Con.													
Automotive repair, services, and parking (SIC 75)		Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	Number	Receipts ($1,000)	
1	(D)	–	–	1	(D)	1	(D)	1	(D)	–	–	2	(D)	1
12	1 893	8	440	13	1 495	33	8 067	12	1 427	4	(D)	17	2 977	2
7	1 460	4	171	8	918	21	5 241	10	(D)	3	73	3	259	3
5	433	4	269	5	577	12	2 826	2	(D)	1	(D)	14	2 718	4
6	1 115	6	427	5	428	15	4 023	6	(D)	1	(D)	10	1 598	5
5	852	4	(D)	4	(D)	15	4 023	5	(D)	1	(D)	9	(D)	6
3	263	2	(D)	1	(D)	–	–	1	(D)	–	–	1	(D)	7
2	(D)	2	(D)	6	264	7	1 256	3	208	1	(D)	2	(D)	8
2	(D)	–	–	4	(D)	4	888	3	208	1	(D)	2	(D)	9
–	–	2	(D)	2	(D)	3	368	–	–	–	–	–	–	10
3	(D)	–	–	7	976	8	1 141	3	165	1	(D)	3	(D)	11
2	(D)	–	–	3	(D)	4	732	2	(D)	–	–	–	–	12
1	(D)	–	–	4	(D)	4	409	1	(D)	1	(D)	3	(D)	13
4	385	2	(D)	6	144	9	3 615	4	530	–	–	4	(D)	14
7	554	1	(D)	3	(D)	4	867	2	(D)	–	–	2	(D)	15
33	6 460	11	1 221	25	4 909	96	27 259	26	8 940	6	211	35	17 936	16
33	6 460	11	1 221	25	4 909	96	27 259	26	8 940	6	211	35	17 936	17
2	(D)	1	(D)	2	(D)	9	1 325	4	196	1	(D)	5	383	18
1	(D)	1	(D)	4	413	4	335	3	(D)	–	–	2	(D)	19
1	(D)	2	(D)	3	(D)	6	736	3	224	3	148	2	(D)	20
2	(D)	1	(D)	4	(D)	7	1 004	3	(D)	–	–	3	(D)	21
2	(D)	1	(D)	4	(D)	7	1 004	3	(D)	–	–	3	(D)	22
–	–	–	–	–	–	–	–	–	–	–	–	–	–	23
–	–	–	–	–	–	1	(D)	2	(D)	–	–	–	–	24
7	656	1	(D)	4	(D)	12	1 659	9	1 098	1	(D)	3	(D)	25
6	(D)	1	(D)	4	(D)	12	1 659	9	1 098	1	(D)	1	(D)	26
1	(D)	–	–	–	–	–	–	–	–	–	–	2	(D)	27
–	–	–	–	–	–	3	(D)	–	–	–	–	–	–	28
1	(D)	–	–	–	–	–	–	2	(D)	–	–	–	–	29
109	33 050	73	11 639	82	22 241	247	111 784	84	38 709	20	1 453	143	49 463	30
93	30 786	63	10 542	67	17 723	229	106 759	80	38 409	16	1 399	134	48 446	31
6	851	3	93	7	709	11	2 464	3	(D)	–	–	2	(D)	32
10	1 413	7	1 004	8	3 809	7	2 561	1	(D)	4	54	7	(D)	33
–	–	–	–	–	–	–	–	–	–	–	–	–	–	34

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	BILLINGS							
	Total	**996**	**331 884**	**120 904**	**28 835**	**7 241**	**402**	**102**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**36**	**(D)**	**(D)**	**(D)**	**(D)**	**7**	**10**
7011	Hotels and motels	32	(D)	(D)	(D)	(D)	6	10
7011 pt.	Hotels	12	(D)	(D)	(D)	(D)	5	2
7011 pt.	Motels, motor hotels, and tourist courts	20	6 779	1 852	448	318	1	8
702, 3	Other lodging places	4	(D)	(D)	(D)	(D)	1	–
72	**Personal services**	**95**	**13 798**	**4 773**	**1 194**	**487**	**59**	**4**
721	Laundry, cleaning, and garment services	22	(D)	(D)	(D)	(D)	13	1
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	1	–
7213	Linen supply*	2	(D)	(D)	(D)	(D)	–	–
7215	Coin-operated laundries and drycleaning	2	(D)	(D)	(D)	(D)	1	–
7216	Drycleaning plants, except rug cleaning*	9	(D)	(D)	(D)	(D)	6	–
7217	Carpet and upholstery cleaning	4	287	67	16	6	3	–
7218	Industrial launderers*	2	(D)	(D)	(D)	(D)	–	1
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	(D)	2	–
722	Photographic studios, portrait	3	(D)	(D)	(D)	(D)	2	–
723, 4	Beauty and barber shops	48	(D)	(D)	(D)	(D)	33	1
723	Beauty shops	46	(D)	(D)	(D)	(D)	31	1
724	Barber shops	2	(D)	(D)	(D)	(D)	2	–
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	–
726	Funeral service and crematories	5	(D)	(D)	(D)	(D)	–	1
729	Miscellaneous personal services	15	(D)	(D)	(D)	(D)	9	1
73	**Business services**	**163**	**38 679**	**13 895**	**3 506**	**1 300**	**60**	**15**
731	Advertising	11	(D)	(D)	(D)	(D)	3	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7	1 600	709	163	52	–	–
733	Mailing, reproduction, commercial art and photography, and stenographic services	19	2 560	591	157	49	7	2
734	Services to dwellings and other buildings	35	3 827	1 713	403	321	21	5
735	Miscellaneous equipment rental and leasing	18	(D)	(D)	(D)	(D)	4	2
736	Personnel supply services	14	(D)	(D)	(D)	(D)	5	–
737	Computer programming, data processing, and other computer related services	22	(D)	(D)	(D)	(D)	5	2
738	Miscellaneous business services	37	9 896	3 057	725	319	15	3
75	**Automotive repair, services, and parking**	**93**	**30 786**	**7 169**	**1 680**	**459**	**42**	**7**
751	Automotive rental and leasing, without drivers	10	4 393	656	133	55	2	1
752	Automobile parking	2	(D)	(D)	(D)	(D)	–	–
753	Automotive repair shops	68	(D)	(D)	(D)	(D)	32	4
7532	Top, body, and upholstery repair shops and paint shops	14	(D)	(D)	(D)	(D)	6	–
7538	General automotive repair shops	29	6 003	1 849	371	128	15	2
7533, 4, 6, 7, 9	Other automotive repair shops	25	14 613	3 134	802	156	11	2
754	Automotive services, except repair	13	(D)	(D)	(D)	(D)	8	2
76	**Miscellaneous repair services**	**63**	**10 542**	**3 049**	**729**	**231**	**35**	**1**
762	Electrical repair shops	17	(D)	(D)	(D)	(D)	10	–
7622	Radio and television repair shops	9	(D)	(D)	(D)	(D)	5	–
7623, 9	Other electrical and electronic repair shops	8	(D)	(D)	(D)	(D)	5	–
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	–
764	Reupholstery and furniture repair	11	(D)	(D)	(D)	(D)	9	–
769	Miscellaneous repair shops and related services	34	6 222	1 826	444	122	15	1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**67**	**17 723**	**3 548**	**892**	**534**	**17**	**8**
781, 2	Motion picture production, distribution, and services	4	(D)	(D)	(D)	(D)	–	–
783	Motion picture theaters	5	(D)	(D)	(D)	(D)	–	–
784	Video tape rental	14	(D)	(D)	(D)	(D)	2	2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	(D)	1	–
793	Bowling centers	3	1 751	339	95	57	–	1
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	40	9 866	2 149	474	330	14	5
80	**Health services**	**229**	**106 759**	**43 537**	**10 219**	**1 551**	**99**	**19**
801	Offices and clinics of doctors of medicine	105	70 744	31 062	7 622	781	23	7
802	Offices and clinics of dentists	66	12 944	4 959	1 016	252	48	2
803	Offices and clinics of doctors of osteopathy	–	–	–	–	–	–	–
804	Offices and clinics of other health practitioners	39	5 981	1 854	394	101	26	5
8041	Offices and clinics of chiropractors	14	(D)	(D)	(D)	(D)	9	–
8042	Offices and clinics of optometrists	11	(D)	(D)	(D)	(D)	7	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	14	2 355	989	201	43	10	2
805	Nursing and personal care facilities	4	(D)	(D)	(D)	(D)	–	3
806	Hospitals	1	(D)	(D)	(D)	(D)	–	–
807, 8, 9	Other health services	14	(D)	(D)	(D)	(D)	2	2
81	**Legal services**	**80**	**38 409**	**13 552**	**2 911**	**471**	**25**	**21**
823, 4, 9	**Selected educational services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**	**2**	**–**
83	**Social services**	**16**	**1 399**	**600**	**128**	**77**	**9**	**1**

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	BILLINGS—Con.							
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**134**	**48 446**	**21 701**	**5 268**	**1 038**	**45**	**14**
871	Engineering, architectural, and surveying services	53	23 209	9 980	2 470	405	17	3
872	Accounting, auditing, and bookkeeping services	47	(D)	(D)	(D)	(D)	21	10
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	5	1 821	612	165	27	–	–
874	Management and public relations services	29	(D)	(D)	(D)	(D)	7	1
89	**Services, n.e.c.**	**16**	**(D)**	**(D)**	**(D)**	**(D)**	**2**	**2**
	BOZEMAN							
	Total	**367**	**82 728**	**30 834**	**7 647**	**2 295**	**166**	**30**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**20**	**9 021**	**2 432**	**564**	**340**	**7**	**4**
7011	Hotels and motels	18	(D)	(D)	(D)	(D)	6	4
7011 pt.	Hotels	5	3 969	1 266	286	167	1	–
7011 pt.	Motels, motor hotels, and tourist courts	13	(D)	(D)	(D)	(D)	5	4
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	1	–
72	**Personal services**	**37**	**3 617**	**1 135**	**259**	**139**	**24**	**7**
721	Laundry, cleaning, and garment services	13	(D)	(D)	(D)	(D)	8	3
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	–	–
7213	Linen supply*	–	–	–	–	–	–	–
7215	Coin-operated laundries and drycleaning	4	(D)	(D)	(D)	(D)	2	2
7216	Drycleaning plants, except rug cleaning*	6	(D)	(D)	(D)	(D)	5	–
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	(D)	1	–
7218	Industrial launderers*	–	–	–	–	–	–	–
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	–	1
722	Photographic studios, portrait	2	(D)	(D)	(D)	(D)	2	–
723, 4	Beauty and barber shops	16	(D)	(D)	(D)	(D)	11	4
723	Beauty shops	15	(D)	(D)	(D)	(D)	10	4
724	Barber shops	1	(D)	(D)	(D)	(D)	1	–
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	–
726	Funeral service and crematories	2	(D)	(D)	(D)	(D)	–	–
729	Miscellaneous personal services	3	(D)	(D)	(D)	(D)	2	–
73	**Business services**	**43**	**9 546**	**4 363**	**1 193**	**405**	**18**	**2**
731	Advertising	1	(D)	(D)	(D)	(D)	1	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	(D)	1	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	8	(D)	(D)	(D)	(D)	6	–
734	Services to dwellings and other buildings	10	(D)	(D)	(D)	(D)	7	–
735	Miscellaneous equipment rental and leasing	4	(D)	(D)	(D)	(D)	–	–
736	Personnel supply services	2	(D)	(D)	(D)	(D)	–	–
737	Computer programming, data processing, and other computer related services	5	1 895	803	150	38	–	–
738	Miscellaneous business services	10	826	233	52	26	3	1
75	**Automotive repair, services, and parking**	**30**	**6 442**	**1 516**	**355**	**119**	**15**	**–**
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	(D)	1	–
752	Automobile parking	1	(D)	(D)	(D)	(D)	–	–
753	Automotive repair shops	22	5 144	1 218	294	84	11	–
7532	Top, body, and upholstery repair shops and paint shops	5	(D)	(D)	(D)	(D)	3	–
7538	General automotive repair shops	11	2 003	486	112	32	6	–
7533, 4, 6, 7, 9	Other automotive repair shops	5	(D)	(D)	(D)	(D)	2	–
754	Automotive services, except repair	4	(D)	(D)	(D)	(D)	3	–
76	**Miscellaneous repair services**	**16**	**2 264**	**465**	**117**	**50**	**13**	**–**
762	Electrical repair shops	3	(D)	(D)	(D)	(D)	2	–
7622	Radio and television repair shops	–	–	–	–	–	–	–
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	(D)	2	–
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	–
764	Reupholstery and furniture repair	3	(D)	(D)	(D)	(D)	2	–
769	Miscellaneous repair shops and related services	9	(D)	(D)	(D)	(D)	8	–
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**28**	**4 837**	**1 004**	**222**	**205**	**8**	**3**
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	(D)	1	1
783	Motion picture theaters	4	(D)	(D)	(D)	(D)	–	–
784	Video tape rental	4	(D)	(D)	(D)	(D)	–	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	(D)	(D)	(D)	(D)	–	–
793	Bowling centers	–	–	–	–	–	–	–
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	15	1 901	416	80	74	7	1

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

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1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	BOZEMAN—Con.							
80	**Health services**	**88**	**23 999**	**10 272**	**2 445**	**627**	**40**	**3**
801	Offices and clinics of doctors of medicine	27	9 683	4 397	1 024	175	8	2
802	Offices and clinics of dentists	28	(D)	(D)	(D)	(D)	18	-
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	20	(D)	(D)	(D)	(D)	12	1
8041	Offices and clinics of chiropractors	6	(D)	(D)	(D)	(D)	3	-
8042	Offices and clinics of optometrists	6	(D)	(D)	(D)	(D)	5	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	8	888	343	71	24	4	1
805	Nursing and personal care facilities	2	(D)	(D)	(D)	(D)	-	-
806	Hospitals	-	-	-	-	-	-	-
807, 8, 9	Other health services	11	(D)	(D)	(D)	(D)	2	-
81	**Legal services**	**37**	**10 977**	**4 870**	**1 452**	**145**	**16**	**5**
823, 4, 9	**Selected educational services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**	**-**	**-**
83	**Social services**	**5**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**1**
87 ex 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**56**	**11 102**	**4 400**	**961**	**238**	**21**	**5**
871	Engineering, architectural, and surveying services	29	5 372	1 847	365	104	12	4
872	Accounting, auditing, and bookkeeping services	17	(D)	(D)	(D)	(D)	7	-
873 ex 8733	Research, development, and testing services (except noncommercial research organizations)	3	240	109	16	5	-	1
874	Management and public relations services	8	(D)	(D)	(D)	(D)	2	-
89	**Services, n.e.c.**	**6**	**(D)**	**(D)**	**(D)**	**(D)**	**3**	**-**
	GREAT FALLS							
	Total	**600**	**163 007**	**57 920**	**13 489**	**4 123**	**263**	**73**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**27**	**(D)**	**(D)**	**(D)**	**(D)**	**10**	**8**
7011	Hotels and motels	25	(D)	(D)	(D)	(D)	8	8
7011 pt.	Hotels	5	9 505	2 899	625	314	-	2
7011 pt.	Motels, motor hotels, and tourist courts	20	(D)	(D)	(D)	(D)	8	6
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	2	-
72	**Personal services**	**79**	**8 457**	**3 028**	**531**	**350**	**45**	**13**
721	Laundry, cleaning, and garment services	14	2 806	1 029	239	105	7	3
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	4	(D)	(D)	(D)	(D)	2	2
7216	Drycleaning plants, except rug cleaning*	7	786	248	55	37	3	1
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	(D)	2	-
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	7	(D)	(D)	(D)	(D)	5	-
723, 4	Beauty and barber shops	43	3 018	1 379	309	163	26	7
723	Beauty shops	35	(D)	(D)	(D)	(D)	21	5
724	Barber shops	8	(D)	(D)	(D)	(D)	5	2
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	(D)	3	-
726	Funeral service and crematories	3	1 387	327	71	22	-	-
729	Miscellaneous personal services	9	558	192	56	48	4	3
73	**Business services**	**73**	**17 471**	**7 299**	**1 855**	**809**	**28**	**4**
731	Advertising	7	2 166	1 169	331	47	2	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7	1 795	667	164	52	2	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	(D)	2	1
734	Services to dwellings and other buildings	13	3 115	1 370	339	178	7	1
735	Miscellaneous equipment rental and leasing	10	2 624	465	116	33	1	1
736	Personnel supply services	7	565	313	63	90	5	-
737	Computer programming, data processing, and other computer related services	4	(D)	(D)	(D)	(D)	1	1
738	Miscellaneous business services	21	(D)	(D)	(D)	(D)	8	-
75	**Automotive repair, services, and parking**	**62**	**15 918**	**3 913**	**891**	**273**	**29**	**4**
751	Automotive rental and leasing, without drivers	7	(D)	(D)	(D)	(D)	1	1
752	Automobile parking	6	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	45	(D)	(D)	(D)	(D)	26	3
7532	Top, body, and upholstery repair shops and paint shops	16	3 370	1 140	266	72	10	-
7538	General automotive repair shops	17	(D)	(D)	(D)	(D)	11	2
7533, 4, 6, 7, 9	Other automotive repair shops	12	(D)	(D)	(D)	(D)	5	1
754	Automotive services, except repair	4	(D)	(D)	(D)	(D)	2	-
76	**Miscellaneous repair services**	**14**	**1 727**	**460**	**118**	**39**	**8**	**-**
762	Electrical repair shops	4	(D)	(D)	(D)	(D)	1	-
7622	Radio and television repair shops	-	-	-	-	-	-	-
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	(D)	1	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services	9	1 033	219	59	22	6	-

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1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	GREAT FALLS—Con.							
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	39	12 314	2 515	397	233	15	1
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	–	–
783	Motion picture theaters	5	(D)	(D)	(D)	(D)	–	–
784	Video tape rental	9	(D)	(D)	(D)	(D)	3	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	–	–	–	–	–	–	–
793	Bowling centers	3	(D)	(D)	(D)	(D)	–	–
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	21	(D)	(D)	(D)	(D)	12	–
80	**Health services**	155	(D)	(D)	(D)	(D)	76	9
801	Offices and clinics of doctors of medicine	74	(D)	(D)	(D)	(D)	26	3
802	Offices and clinics of dentists	46	(D)	(D)	(D)	(D)	32	1
803	Offices and clinics of doctors of osteopathy	–	–	–	–	–	–	–
804	Offices and clinics of other health practitioners	20	4 577	1 457	304	78	12	2
8041	Offices and clinics of chiropractors	6	777	162	33	16	4	1
8042	Offices and clinics of optometrists	6	1 719	275	64	21	4	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	8	2 081	1 020	207	41	4	–
805	Nursing and personal care facilities	2	(D)	(D)	(D)	(D)	1	–
806	Hospitals	–	–	–	–	–	–	–
807, 8, 9	Other health services	13	(D)	(D)	(D)	(D)	5	3
81	**Legal services**	59	(D)	(D)	(D)	(D)	17	22
823, 4, 9	**Selected educational services**	4	(D)	(D)	(D)	(D)	3	–
83	**Social services**	26	(D)	(D)	(D)	(D)	11	4
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	59	(D)	(D)	(D)	(D)	21	7
871	Engineering, architectural, and surveying services	15	5 088	2 476	606	120	7	–
872	Accounting, auditing, and bookkeeping services	28	(D)	(D)	(D)	(D)	12	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	5	1 710	703	168	68	1	–
874	Management and public relations services	11	2 143	933	221	33	1	2
89	**Services, n.e.c.**	3	(D)	(D)	(D)	(D)	–	1
	HELENA							
	Total	426	103 793	34 659	7 971	2 714	195	45
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	18	10 688	2 705	623	474	3	5
7011	Hotels and motels	16	(D)	(D)	(D)	(D)	2	5
7011 pt.	Hotels	3	(D)	(D)	(D)	(D)	1	1
7011 pt.	Motels, motor hotels, and tourist courts	13	(D)	(D)	(D)	(D)	1	4
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	1	–
72	**Personal services**	36	(D)	(D)	(D)	(D)	28	3
721	Laundry, cleaning, and garment services	10	(D)	(D)	(D)	(D)	7	1
7211	Power laundries, family and commercial*	–	–	–	–	–	–	–
7213	Linen supply*	1	(D)	(D)	(D)	(D)	–	–
7215	Coin-operated laundries and drycleaning	3	(D)	(D)	(D)	(D)	2	1
7216	Drycleaning plants, except rug cleaning*	5	883	158	23	18	4	–
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	(D)	1	–
7218	Industrial launderers*	–	–	–	–	–	–	–
7212, 9	Other laundry, cleaning, and garment services*	–	–	–	–	–	–	–
722	Photographic studios, portrait	5	337	52	6	7	5	–
723, 4	Beauty and barber shops	17	1 282	509	112	74	14	1
723	Beauty shops	16	(D)	(D)	(D)	(D)	13	1
724	Barber shops	1	(D)	(D)	(D)	(D)	1	–
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	–
726	Funeral service and crematories	1	(D)	(D)	(D)	(D)	–	–
729	Miscellaneous personal services	2	(D)	(D)	(D)	(D)	1	1
73	**Business services**	63	17 799	5 346	1 354	463	25	5
731	Advertising	6	2 216	772	215	31	1	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	(D)	1	–
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	(D)	2	2
734	Services to dwellings and other buildings	17	(D)	(D)	(D)	(D)	13	1
735	Miscellaneous equipment rental and leasing	4	1 388	332	78	28	–	1

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

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1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	HELENA—Con.							
73	**Business services**—Con.							
736	Personnel supply services	6	(D)	(D)	(D)	(D)	4	–
737	Computer programming, data processing, and other computer related services	10	7 813	1 863	488	115	–	–
738	Miscellaneous business services	12	2 823	908	204	63	4	1
75	**Automotive repair, services, and parking**	**33**	**7 757**	**1 599**	**381**	**141**	**13**	**1**
751	Automotive rental and leasing, without drivers	5	1 274	157	40	19	1	–
752	Automobile parking	1	(D)	(D)	(D)	(D)	–	–
753	Automotive repair shops	21	5 131	1 069	247	71	9	1
7532	Top, body, and upholstery repair shops and paint shops	6	(D)	(D)	(D)	(D)	3	1
7538	General automotive repair shops	7	(D)	(D)	(D)	(D)	1	–
7533, 4, 6, 7, 9	Other automotive repair shops	8	(D)	(D)	(D)	(D)	5	–
754	Automotive services, except repair	6	(D)	(D)	(D)	(D)	3	–
76	**Miscellaneous repair services**	**13**	**1 249**	**328**	**60**	**24**	**8**	**2**
762	Electrical repair shops	4	(D)	(D)	(D)	(D)	1	1
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	–	1
7623, 9	Other electrical and electronic repair shops	1	(D)	(D)	(D)	(D)	1	–
763	Watch, clock, and jewelry repair	–	–	–	–	–	–	–
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	–
769	Miscellaneous repair shops and related services	8	942	212	40	17	6	1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**26**	**5 059**	**1 184**	**268**	**213**	**11**	**2**
781, 2	Motion picture production, distribution, and services	–	–	–	–	–	–	–
783	Motion picture theaters	4	(D)	(D)	(D)	(D)	–	–
784	Video tape rental	7	1 047	255	52	34	4	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	–	–	–	–	–	–	–
793	Bowling centers	2	(D)	(D)	(D)	(D)	–	–
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	13	2 080	434	79	81	7	1
80	**Health services**	**106**	**(D)**	**(D)**	**(D)**	**(D)**	**56**	**10**
801	Offices and clinics of doctors of medicine	44	(D)	(D)	(D)	(D)	21	5
802	Offices and clinics of dentists	31	(D)	(D)	(D)	(D)	18	1
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	1	–
804	Offices and clinics of other health practitioners	19	3 366	870	218	68	12	3
8041	Offices and clinics of chiropractors	8	1 152	181	44	26	8	–
8042	Offices and clinics of optometrists	4	1 222	256	64	21	1	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	7	992	433	110	21	3	1
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	–	–
806	Hospitals	–	–	–	–	–	–	–
807, 8, 9	Other health services	8	(D)	(D)	(D)	(D)	4	1
81	**Legal services**	**48**	**10 837**	**3 838**	**812**	**162**	**20**	**10**
823, 4, 9	**Selected educational services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**	–	–
83	**Social services**	**13**	**(D)**	**(D)**	**(D)**	**(D)**	**8**	**2**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**65**	**(D)**	**(D)**	**(D)**	**(D)**	**23**	**5**
871	Engineering, architectural, and surveying services	24	(D)	(D)	(D)	(D)	7	1
872	Accounting, auditing, and bookkeeping services	23	(D)	(D)	(D)	(D)	13	2
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	(D)	–	–
874	Management and public relations services	17	(D)	(D)	(D)	(D)	3	2
89	**Services, n.e.c.**	**4**	**(D)**	**(D)**	**(D)**	**(D)**	–	–
	MISSOULA							
	Total	**625**	**155 231**	**55 256**	**13 498**	**4 107**	**313**	**76**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**31**	**13 264**	**3 573**	**758**	**478**	**10**	**13**
7011	Hotels and motels	30	(D)	(D)	(D)	(D)	9	13
7011 pt.	Hotels	7	(D)	(D)	(D)	(D)	–	4
7011 pt.	Motels, motor hotels, and tourist courts	23	(D)	(D)	(D)	(D)	9	9
702, 3	Other lodging places	1	(D)	(D)	(D)	(D)	1	–
72	**Personal services**	**67**	**8 345**	**2 794**	**691**	**334**	**46**	**8**
721	Laundry, cleaning, and garment services	19	(D)	(D)	(D)	(D)	16	2
7211	Power laundries, family and commercial*	–	–	–	–	–	–	–
7213	Linen supply*	1	(D)	(D)	(D)	(D)	1	–
7215	Coin-operated laundries and drycleaning	9	707	176	38	34	8	1
7216	Drycleaning plants, except rug cleaning*	2	(D)	(D)	(D)	(D)	1	1
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	(D)	3	–
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	–	–
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	(D)	3	–
722	Photographic studios, portrait	7	864	141	24	16	4	–
723, 4	Beauty and barber shops	28	(D)	(D)	(D)	(D)	22	1
723	Beauty shops	24	(D)	(D)	(D)	(D)	19	1
724	Barber shops	4	285	106	18	8	3	–
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	–
726	Funeral service and crematories	4	(D)	(D)	(D)	(D)	–	2
729	Miscellaneous personal services	7	680	275	82	54	2	3

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	MISSOULA—Con.							
73	**Business services**	**82**	**14 555**	**5 062**	**1 123**	**755**	**36**	**9**
731	Advertising	5	(D)	(D)	(D)	(D)	3	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6	2 364	808	200	60	–	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	7	(D)	(D)	(D)	(D)	3	1
734	Services to dwellings and other buildings	22	1 301	449	105	75	16	3
735	Miscellaneous equipment rental and leasing	9	(D)	(D)	(D)	(D)	4	1
736	Personnel supply services	7	1 093	789	176	394	3	–
737	Computer programming, data processing, and other computer related services	9	(D)	(D)	(D)	(D)	1	2
738	Miscellaneous business services	17	2 626	861	209	84	6	1
75	**Automotive repair, services, and parking**	**58**	**12 979**	**2 934**	**668**	**215**	**35**	**4**
751	Automotive rental and leasing, without drivers	5	1 697	344	61	34	–	–
752	Automobile parking	1	(D)	(D)	(D)	(D)	–	–
753	Automotive repair shops	41	9 321	2 300	565	150	27	2
7532	Top, body, and upholstery repair shops and paint shops	14	(D)	(D)	(D)	(D)	9	–
7538	General automotive repair shops	18	(D)	(D)	(D)	(D)	15	2
7533, 4, 6, 7, 9	Other automotive repair shops	9	(D)	(D)	(D)	(D)	3	–
754	Automotive services, except repair	11	(D)	(D)	(D)	(D)	8	2
76	**Miscellaneous repair services**	**22**	**7 032**	**2 166**	**556**	**119**	**11**	**–**
762	Electrical repair shops	9	(D)	(D)	(D)	(D)	3	–
7622	Radio and television repair shops	4	(D)	(D)	(D)	(D)	2	–
7623, 9	Other electrical and electronic repair shops	5	(D)	(D)	(D)	(D)	1	–
763	Watch, clock, and jewelry repair	–	–	–	–	–	–	–
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	–
769	Miscellaneous repair shops and related services	12	4 835	1 399	376	74	7	–
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**40**	**12 593**	**2 253**	**534**	**327**	**9**	**7**
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	1	–
783	Motion picture theaters	6	(D)	(D)	(D)	(D)	2	–
784	Video tape rental	4	(D)	(D)	(D)	(D)	–	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	(D)	1	–
793	Bowling centers	3	1 183	335	111	67	–	2
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	24	(D)	(D)	(D)	(D)	5	4
80	**Health services**	**165**	**50 334**	**23 093**	**5 949**	**1 115**	**91**	**9**
801	Offices and clinics of doctors of medicine	66	31 794	16 244	4 224	457	26	2
802	Offices and clinics of dentists	53	(D)	(D)	(D)	(D)	34	1
803	Offices and clinics of doctors of osteopathy	–	–	–	–	–	–	–
804	Offices and clinics of other health practitioners	31	(D)	(D)	(D)	(D)	24	2
8041	Offices and clinics of chiropractors	11	(D)	(D)	(D)	(D)	8	–
8042	Offices and clinics of optometrists	8	(D)	(D)	(D)	(D)	7	–
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	12	(D)	(D)	(D)	(D)	9	2
805	Nursing and personal care facilities	1	(D)	(D)	(D)	(D)	–	–
806	Hospitals	1	(D)	(D)	(D)	(D)	–	–
807, 8, 9	Other health services	13	(D)	(D)	(D)	(D)	7	4
81	**Legal services**	**68**	**(D)**	**(D)**	**(D)**	**(D)**	**30**	**18**
823, 4, 9	**Selected educational services**	**2**	**(D)**	**(D)**	**(D)**	**(D)**	**1**	**–**
83	**Social services**	**12**	**1 020**	**477**	**105**	**56**	**10**	**1**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**74**	**15 716**	**7 083**	**1 577**	**379**	**31**	**7**
871	Engineering, architectural, and surveying services	25	(D)	(D)	(D)	(D)	6	3
872	Accounting, auditing, and bookkeeping services	32	6 624	3 027	717	166	19	4
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	(D)	1	–
874	Management and public relations services	14	(D)	(D)	(D)	(D)	3	–
89	**Services, n.e.c.**	**4**	**(D)**	**(D)**	**(D)**	**(D)**	**3**	**–**

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	CASCADE COUNTY (Coextensive with Great Falls, MT MSA; see table 8a.)							
	FLATHEAD COUNTY							
	Total	557	109 222	36 405	8 585	2 904	284	77
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	46	15 531	3 959	926	564	18	11
7011	Hotels and motels	41	15 154	3 824	890	542	15	9
7011 pt.	Hotels	18	7 004	1 973	506	299	3	6
7011 pt.	Motels, motor hotels, and tourist courts	23	8 150	1 851	384	243	12	3
702, 3	Other lodging places	5	377	135	36	22	3	2
72	**Personal services**	62	5 240	1 745	413	223	41	8
721	Laundry, cleaning, and garment services	17	2 188	704	169	98	7	4
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	1	-
7213	Linen supply*	2	(D)	(D)	(D)	(D)	1	-
7215	Coin-operated laundries and drycleaning	7	432	112	23	22	2	1
7216	Drycleaning plants, except rug cleaning*	4	354	100	27	17	2	1
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	(D)	-	2
7218	Industrial launderers*	-	-	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	1	-
722	Photographic studios, portrait	2	(D)	(D)	(D)	(D)	-	2
723, 4	Beauty and barber shops	31	1 585	697	159	87	28	2
723	Beauty shops	29	(D)	(D)	(D)	(D)	26	2
724	Barber shops	2	(D)	(D)	(D)	(D)	2	-
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	-
726	Funeral service and crematories	4	1 086	272	62	17	-	-
729	Miscellaneous personal services	6	154	37	13	14	4	-
73	**Business services**	65	13 952	6 223	1 138	463	32	3
731	Advertising	3	(D)	(D)	(D)	(D)	1	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	(D)	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	3	176	24	5	3	1	1
734	Services to dwellings and other buildings	17	1 190	553	139	86	13	1
735	Miscellaneous equipment rental and leasing	8	1 932	368	73	26	2	-
736	Personnel supply services	2	(D)	(D)	(D)	(D)	1	-
737	Computer programming, data processing, and other computer related services	7	2 565	1 343	281	38	1	-
738	Miscellaneous business services	23	3 104	865	215	87	13	1
75	**Automotive repair, services, and parking**	52	7 111	1 553	342	135	31	8
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	1	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	44	6 138	1 363	292	96	28	6
7532	Top, body, and upholstery repair shops and paint shops	10	2 096	551	129	36	6	1
7538	General automotive repair shops	20	2 075	413	79	31	14	4
7533, 4, 6, 7, 9	Other automotive repair shops	14	1 967	399	84	29	8	1
754	Automotive services, except repair	5	326	78	26	23	3	2
76	**Miscellaneous repair services**	23	4 933	809	208	73	14	2
762	Electrical repair shops	2	(D)	(D)	(D)	(D)	2	-
7622	Radio and television repair shops	2	(D)	(D)	(D)	(D)	2	-
7623, 9	Other electrical and electronic repair shops	-	-	-	-	-	-	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	(D)	2	-
769	Miscellaneous repair shops and related services	19	4 764	751	194	66	10	2
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	54	11 006	2 614	68.	365	24	10
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	(D)	2	-
783	Motion picture theaters	5	(D)	(D)	(D)	(D)	1	-
784	Video tape rental	7	459	89	18	15	5	2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	(D)	(D)	(D)	(D)	3	-
793	Bowling centers	5	1 262	303	74	47	2	-
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	32	8 077	1 980	561	267	11	8
80	**Health services**	131	31 859	12 310	3 086	672	79	7
801	Offices and clinics of doctors of medicine	56	17 345	7 667	1 757	298	25	5
802	Offices and clinics of dentists	39	6 580	2 143	591	157	31	-
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	23	3 100	889	214	73	18	1
8041	Offices and clinics of chiropractors	10	1 291	272	59	33	9	-
8042	Offices and clinics of optometrists	5	820	179	43	14	3	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	8	989	438	142	26	6	-
805	Nursing and personal care facilities	1	(D)	(D)	(D)	(D)	-	-
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	11	(D)	(D)	(D)	(D)	5	1
81	**Legal services**	42	9 251	3 555	787	148	18	10
823, 4, 9	**Selected educational services**	3	(D)	(D)	(D)	(D)	2	-
83	**Social services**	10	1 045	274	54	35	2	3

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	FLATHEAD COUNTY—Con.							
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	65	8 775	3 197	900	205	22	15
871	Engineering, architectural, and surveying services	22	3 334	1 172	255	65	8	5
872	Accounting, auditing, and bookkeeping services	30	3 672	1 419	509	106	13	9
873 ex. 8733*	Research, development, and testing services (except noncommercial research organizations)	3	562	226	70	11	1	–
874	Management and public relations services	10	1 207	380	66	23	–	1
89	Services, n.e.c.	4	(D)	(D)	(D)	(D)	1	–
	GALLATIN COUNTY							
	Total	504	114 586	38 484	9 801	3 361	233	45
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	57	26 774	6 552	1 739	974	20	12
7011	Hotels and motels	49	24 755	6 031	1 585	902	16	11
7011 pt.	Hotels	12	13 547	3 458	1 037	536	2	2
7011 pt.	Motels, motor hotels, and tourist courts	37	11 208	2 573	548	366	14	9
702, 3	Other lodging places	8	2 019	521	154	72	4	1
72	**Personal services**	48	4 159	1 266	288	156	30	8
721	Laundry, cleaning, and garment services	17	1 497	546	117	64	10	3
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	–	–
7213	Linen supply*	–	–	–	–	–	–	–
7215	Coin-operated laundries and drycleaning	8	388	74	11	18	4	2
7216	Drycleaning plants, except rug cleaning*	6	(D)	(D)	(D)	(D)	5	–
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	(D)	1	–
7218	Industrial launderers*	–	–	–	–	–	–	–
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	(D)	–	1
722	Photographic studios, portrait	4	398	82	21	9	2	1
723, 4	Beauty and barber shops	18	1 208	442	107	67	13	4
723	Beauty shops	17	(D)	(D)	(D)	(D)	12	4
724	Barber shops	1	(D)	(D)	(D)	(D)	1	–
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	–
726	Funeral service and crematories	3	842	168	39	12	–	–
729	Miscellaneous personal services	4	(D)	(D)	(D)	(D)	3	–
73	**Business services**	52	10 206	4 644	1 258	439	22	3
731	Advertising	1	(D)	(D)	(D)	(D)	1	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	(D)	1	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	6	1 140	262	51	26	7	–
734	Services to dwellings and other buildings	13	1 746	741	175	144	9	–
735	Miscellaneous equipment rental and leasing	4	(D)	(D)	(D)	(D)	–	–
736	Personnel supply services	2	(D)	(D)	(D)	(D)	–	–
737	Computer programming, data processing, and other computer related services	5	1 895	803	150	38	–	–
738	Miscellaneous business services	15	1 257	427	94	42	4	2
75	**Automotive repair, services, and parking**	50	11 570	2 434	561	196	26	–
751	Automotive rental and leasing, without drivers	10	3 591	456	98	46	2	–
752	Automobile parking	1	(D)	(D)	(D)	(D)	–	–
753	Automotive repair shops	34	7 368	1 827	434	126	20	–
7532	Top, body, and upholstery repair shops and paint shops	8	1 557	431	108	27	6	–
7538	General automotive repair shops	19	3 926	1 053	242	71	11	–
7533, 4, 6, 7, 9	Other automotive repair shops	7	1 885	343	84	30	3	–
754	Automotive services, except repair	5	(D)	(D)	(D)	(D)	4	–
76	**Miscellaneous repair services**	27	3 489	802	186	79	21	–
762	Electrical repair shops	4	1 189	158	56	18	3	–
7622	Radio and television repair shops	–	–	–	–	–	–	–
7623, 9	Other electrical and electronic repair shops	4	1 189	158	56	18	3	–
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	–
764	Reupholstery and furniture repair	4	(D)	(D)	(D)	(D)	3	–
769	Miscellaneous repair shops and related services	18	1 750	526	104	49	14	–
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	44	6 043	1 692	598	383	13	9
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	(D)	1	1
783	Motion picture theaters	6	(D)	(D)	(D)	(D)	1	–
784	Video tape rental	5	938	140	37	18	1	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	(D)	(D)	(D)	(D)	–	–
793	Bowling centers	1	(D)	(D)	(D)	(D)	–	–
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	27	4 630	1 188	427	229	10	3

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1967 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	GALLATIN COUNTY—Con.							
80	**Health services**	**96**	**24 958**	**10 557**	**2 504**	**651**	**45**	**3**
801	Offices and clinics of doctors of medicine	31	10 208	4 538	1 049	189	10	2
802	Offices and clinics of dentists	30	4 924	1 630	368	130	20	–
803	Offices and clinics of doctors of osteopathy	–	–	–	–	–	–	–
804	Offices and clinics of other health practitioners	22	3 624	1 509	396	73	13	1
8041	Offices and clinics of chiropractors	7	1 190	469	116	28	3	–
8042	Offices and clinics of optometrists	7	1 546	697	209	21	6	–
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	8	888	343	71	24	4	1
835	Nursing and personal care facilities	2	(D)	(D)	(D)	(D)	–	–
806	Hospitals	–	–	–	–	–	–	–
807, 8, 9	Other health services	11	(D)	(D)	(D)	(D)	2	–
81	**Legal services**	**12**	**11 218**	**4 941**	**1 457**	**148**	**20**	**5**
823, 4, 9	**Selected educational services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**	**–**	**–**
83	**Social services**	**9**	**626**	**256**	**61**	**47**	**2**	**3**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**70**	**12 875**	**4 918**	**1 103**	**276**	**29**	**6**
871	Engineering, architectural, and surveying services	34	6 578	2 177	444	116	15	4
872	Accounting, auditing, and bookkeeping services	22	4 201	2 229	560	120	11	1
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	240	109	16	5	–	1
874	Management and public relations services▲	11	1 856	403	83	35	3	–
89	**Services, n.e.c.**	**8**	**(D)**	**(D)**	**(D)**	**(D)**	**5**	**–**
	LEWIS AND CLARK COUNTY							
	Total	463	109 685	36 306	8 384	2 654	217	46
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**23**	**11 519**	**2 901**	**629**	**181**	**7**	**5**
7011	Hotels and motels	17	10 879	2 757	617	460	2	5
7011 pt.	Hotels	4	(D)	(D)	(D)	(D)	1	1
7011 pt.	Motels, motor hotels, and tourist courts	13	(D)	(D)	(D)	(D)	1	4
702, 3	Other lodging places	6	640	144	12	12	5	–
72	**Personal services**	**37**	**3 593**	**1 069**	**230**	**160**	**29**	**3**
721	Laundry, cleaning, and garment services	11	1 473	377	78	52	8	1
7211	Power laundries, family and commercial*	–	–	–	–	–	–	–
7213	Linen supply*	1	(D)	(D)	(D)	(D)	–	–
7215	Coin-operated laundries and drycleaning	4	(D)	(D)	(D)	(D)	3	1
7216	Drycleaning plants, except rug cleaning*	5	883	158	23	16	4	–
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	(D)	1	–
7218	Industrial launderers*	–	–	–	–	–	–	–
7212, 9	Other laundry, cleaning, and garment services*	–	–	–	–	–	–	–
722	Photographic studios, portrait	5	337	52	6	7	5	–
723, 4	Beauty and barber shops	17	1 282	509	112	74	14	1
723	Beauty shops	16	(D)	(D)	(D)	(D)	13	1
724	Barber shops	1	(D)	(D)	(D)	(D)	1	–
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	(D)	1	–
726	Funeral service and crematories	1	(D)	(D)	(D)	(D)	–	–
729	Miscellaneous personal services	2	(D)	(D)	(D)	(D)	1	1
73	**Business services**	**68**	**18 202**	**5 460**	**1 390**	**481**	**29**	**5**
731	Advertising	6	2 216	772	215	31	1	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5	(D)	(D)	(D)	(D)	1	–
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	(D)	2	2
734	Services to dwellings and other buildings	21	1 526	642	162	124	17	1
735	Miscellaneous equipment rental and leasing	4	1 388	332	78	28	–	1
736	Personnel supply services	6	(D)	(D)	(D)	(D)	4	–
737	Computer programming, data processing, and other computer related services	10	7 813	1 863	468	115	–	–
738	Miscellaneous business services	12	2 823	908	204	63	4	1
75	**Automotive repair, services, and parking**	**37**	**8 181**	**1 704**	**405**	**151**	**16**	**1**
751	Automotive rental and leasing, without drivers	5	1 274	157	40	19	1	–
752	Automobile parking	1	(D)	(D)	(D)	(D)	–	–
753	Automotive repair shops	25	5 555	1 174	271	81	12	1
7532	Top, body, and upholstery repair shops and paint shops	7	1 466	420	101	22	4	1
7538	General automotive repair shops	8	2 757	527	130	45	2	–
7533, 4, 6, 7, 9	Other automotive repair shops	9	1 332	227	40	14	6	–
754	Automotive services, except repair	6	(D)	(D)	(D)	(D)	3	–
76	**Miscellaneous repair services**	**16**	**1 388**	**356**	**71**	**29**	**9**	**2**
762	Electrical repair shops	4	(D)	(D)	(D)	(D)	1	1
7622	Radio and television repair shops	3	(D)	(D)	(D)	(D)	–	1
7623, 9	Other electrical and electronic repair shops	1	(D)	(D)	(D)	(D)	1	–
763	Watch, clock, and jewelry repair	–	–	–	–	–	–	–
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	–
769	Miscellaneous repair shops and related services	11	1 081	240	51	22	7	1

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲ see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	LEWIS AND CLARK COUNTY—Con.							
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	35	7 279	1 647	382	270	15	3
781, 2	Motion picture production, distribution, and services	–	–	–	–	–	–	–
783	Motion picture theaters	4	(D)	(D)	(D)	(D)	–	–
784	Video tape rental	7	1 047	255	52	31	4	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	–	–	–	–	–	–	–
793	Bowling centers	2	(D)	(D)	(D)	(D)	–	–
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	22	4 300	897	193	138	11	2
80	**Health services**	108	28 620	10 585	2 526	647	57	10
801	Offices and clinics of doctors of medicine	45	13 619	5 213	1 273	213	21	5
802	Offices and clinics of dentists	32	6 459	2 258	571	145	19	1
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	1	–
804	Offices and clinics of other health practitioners	19	3 366	870	218	68	12	3
8041	Offices and clinics of chiropractors	8	1 152	181	44	26	8	–
8042	Offices and clinics of optometrists	4	1 222	256	64	21	1	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	7	992	433	110	21	3	1
805	Nursing and personal care facilities	3	(D)	(D)	(D)	(D)	–	–
806	Hospitals	–	–	–	–	–	–	–
807, 8, 9	Other health services	8	(D)	(D)	(D)	(D)	4	1
81	**Legal services**	48	10 837	3 838	812	162	20	10
823, 4, 9	**Selected educational services**	1	(D)	(D)	(D)	(D)	–	–
83	**Social services**	15	(D)	(D)	(D)	(D)	9	2
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	69	17 489	7 573	1 936	360	26	5
871	Engineering, architectural, and surveying services	27	9 744	4 027	870	160	9	1
872	Accounting, auditing, and bookkeeping services	24	5 912	2 963	597	160	14	2
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	(D)	–	–
874	Management and public relations services	17	(D)	(D)	(D)	(D)	3	2
89	**Services, n.e.c.**	6	1 507	702	200	43	–	–
	MISSOULA COUNTY							
	Total	767	186 138	65 303	15 922	5 014	381	97
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	41	15 786	4 131	890	575	10	19
7011	Hotels and motels	38	(D)	(D)	(D)	(D)	9	18
7011 pt.	Hotels	10	8 405	2 546	539	293	–	5
7011 pt.	Motels, motor hotels, and tourist courts	28	(D)	(D)	(D)	(D)	9	13
702, 3	Other lodging places	3	(D)	(D)	(D)	(D)	1	1
72	**Personal services**	71	8 615	2 886	712	352	49	9
721	Laundry, cleaning, and garment services	21	2 819	966	234	122	17	3
7211	Power laundries, family and commercial*	–	–	–	–	–	–	–
7213	Linen supply*	1	(D)	(D)	(D)	(D)	1	–
7215	Coin-operated laundries and drycleaning*	9	707	178	36	34	8	1
7216	Drycleaning plants, except rug cleaning*	2	(D)	(D)	(D)	(D)	1	1
7217	Carpet and upholstery cleaning	5	252	65	14	17	4	1
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	–	–
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	(D)	3	–
722	Photographic studios, portrait	7	864	141	24	16	4	–
723, 4	Beauty and barber shops	30	2 570	1 016	235	129	24	1
723	Beauty shops	26	2 285	910	217	121	21	1
724	Barber shops	4	285	106	18	8	3	–
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	–
726	Funeral service and crematories	4	(D)	(D)	(D)	(D)	–	2
729	Miscellaneous personal services	7	680	275	82	54	2	3
73	**Business services**	104	18 065	5 929	1 298	833	53	12
731	Advertising	6	1 212	328	72	15	4	–
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6	2 364	808	200	60	–	1
733	Mailing, reproduction, commercial art and photography, and stenographic services	9	1 419	292	63	26	5	1
734	Services to dwellings and other buildings	34	1 909	598	164	123	26	5
735	Miscellaneous equipment rental and leasing	12	3 590	570	116	64	5	2

Table 7. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For information on geographic areas followed by ▲, see appendix F]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	MISSOULA COUNTY—Con.							
73	**Business services**—Con.							
736	Personnel supply services	7	1 093	789	176	384	3	-
737	Computer programming, data processing, and other computer related services	10	3 773	1 572	296	64	1	2
738	Miscellaneous business services	20	2 705	872	211	87	9	1
75	**Automotive repair, services, and parking**	77	17 176	3 796	865	282	48	5
751	Automotive rental and leasing, without drivers	9	3 074	542	100	53	1	-
752	Automobile parking	1	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	53	12 061	2 945	717	191	37	2
7532	Top, body, and upholstery repair shops and paint shops	16	4 417	1 315	299	76	11	-
7536	General automotive repair shops	26	3 524	849	254	70	32	2
7533, 4, 6, 7, 9	Other automotive repair shops	11	4 120	781	164	45	4	-
754	Automotive services, except repair	14	(D)	(D)	(D)	(D)	10	3
76	**Miscellaneous repair services**	30	6 060	2 503	639	193	14	-
762	Electrical repair shops	9	(D)	(D)	(D)	(D)	3	-
7622	Radio and television repair shops	4	(D)	(D)	(D)	(D)	2	-
7623, 9	Other electrical and electronic repair shops	5	(D)	(D)	(D)	(D)	1	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services	20	5 863	1 737	450	98	10	-
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	55	14 786	2 733	682	444	15	11
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	1	-
783	Motion picture theaters	7	1 936	240	54	51	2	-
784	Video tape rental	5	941	269	64	46	1	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	3	1 183	335	111	67	-	2
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	37	10 535	1 833	440	271	10	8
80	**Health services**	210	65 547	29 401	7 513	1 558	105	14
801	Offices and clinics of doctors of medicine	98	39 452	19 309	5 040	560	35	6
802	Offices and clinics of dentists	56	9 756	3 525	725	249	36	1
803	Offices and clinics of doctors of osteopathy	-	-	-	-	-	-	-
804	Offices and clinics of other health practitioners	33	(D)	(D)	(D)	(D)	26	2
8041	Offices and clinics of chiropractors	12	(D)	(D)	(D)	(D)	9	-
8042	Offices and clinics of optometrists	8	(D)	(D)	(D)	(D)	7	-
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	13	1 682	421	101	53	10	2
805	Nursing and personal care facilities	6	7 522	3 260	751	364	-	1
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	16	3 839	1 580	429	96	8	4
81	**Legal services**	70	19 239	5 748	1 523	319	32	18
823, 4, 9	**Selected educational services**	2	(D)	(D)	(D)	(D)	1	-
83	**Social services**	15	1 070	498	110	63	13	1
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	86	17 415	7 530	1 667	475	37	8
871	Engineering, architectural, and surveying services	27	5 671	2 571	490	110	9	3
872	Accounting, auditing, and bookkeeping services	39	6 968	3 124	738	178	24	4
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	538	160	53	15	1	-
874	Management and public relations services	16	4 238	1 675	386	123	3	1
89	**Services, n.e.c.**	6	(D)	(D)	(D)	(D)	4	-
	YELLOWSTONE COUNTY (Coextensive with Billings, MT MSA; see table 8a.)							

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	BILLINGS, MT MSA							
	Total	1 110	350 978	127 136	30 291	7 857	473	107
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	40	23 963	8 257	2 133	1 061	11	10
7011	Hotels and motels	36	(D)	(D)	(D)	(D)	10	10
7011 pt.	Hotels	13	15 993	6 145	1 614	689	6	2
7011 pt.	Motels, motor hotels, and tourist courts	23	(D)	(D)	(D)	(D)	4	8
702, 3	Other lodging places	4	(D)	(D)	(D)	(D)	1	-
72	**Personal services**	110	15 182	5 240	1 321	550	70	4
721	Laundry, cleaning, and garment services	28	6 035	2 031	493	201	17	1
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	(D)	1	-
7213	Linen supply*	2	(D)	(D)	(D)	(D)	-	-
7215	Coin-operated laundries and drycleaning	2	(D)	(D)	(D)	(D)	1	-
7216	Drycleaning plants, except rug cleaning*	11	1 663	460	117	79	6	-
7217	Carpet and upholstery cleaning	8	406	118	27	13	7	-
7218	Industrial launderers*	2	(D)	(D)	(D)	(D)	-	1
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	(D)	2	-
722	Photographic studios, portrait	3	(D)	(D)	(D)	(D)	2	-
723, 4	Beauty and barber shops	53	4 491	1 957	479	227	37	1
723	Beauty shops	51	(D)	(D)	(D)	(D)	35	1
724	Barber shops	2	(D)	(D)	(D)	(D)	2	-
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	(D)	2	-
726	Funeral service and crematories	6	1 842	501	119	34	-	1
729	Miscellaneous personal services	18	2 250	640	205	75	12	1
73	**Business services**	180	41 442	14 944	3 766	1 418	70	16
731	Advertising	12	3 380	1 510	377	104	3	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7	1 600	709	163	52	-	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	19	2 560	591	157	49	7	2
734	Services to dwellings and other buildings	41	4 180	1 851	444	373	25	5
735	Miscellaneous equipment rental and leasing	19	6 065	1 713	461	84	5	2
736	Personnel supply services	15	4 631	3 360	909	312	5	-
737	Computer programming, data processing, and other computer related services	23	8 130	1 910	464	98	6	2
738	Miscellaneous business services	44	10 896	3 300	791	346	19	4
75	**Automotive repair, services, and parking**	109	33 050	7 640	1 790	506	53	8
751	Automotive rental and leasing, without drivers	10	4 393	656	133	55	2	1
752	Automobile parking	2	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	82	26 133	6 425	1 531	383	42	5
7532	Top, body, and upholstery repair shops and paint shops	19	3 999	1 150	291	78	11	-
7538	General automotive repair shops	38	7 521	2 141	438	147	20	3
7533, 4, 6, 7, 9	Other automotive repair shops	25	14 613	3 134	802	158	11	2
754	Automotive services, except repair	15	(D)	(D)	(D)	(D)	9	2
76	**Miscellaneous repair services**	73	11 639	3 319	792	252	43	1
762	Electrical repair shops	19	(D)	(D)	(D)	(D)	12	-
7622	Radio and television repair shops	10	1 171	457	110	47	6	-
7623, 9	Other electrical and electronic repair shops	9	(D)	(D)	(D)	(D)	6	-
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	-
764	Reupholstery and furniture repair	12	(D)	(D)	(D)	(D)	10	-
769	Miscellaneous repair shops and related services	41	6 856	1 941	470	131	20	1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	82	22 241	5 012	1 205	713	25	9
781, 2	Motion picture production, distribution, and services	6	1 725	509	194	29	2	-
783	Motion picture theaters	6	(D)	(D)	(D)	(D)	1	-
784	Video tape rental	15	2 456	425	99	54	2	2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	(D)	1	-
793	Bowling centers	5	(D)	(D)	(D)	(D)	1	1
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	49	12 870	3 261	701	459	18	6
80	**Health services**	247	111 784	45 312	10 627	1 683	107	20
801	Offices and clinics of doctors of medicine	109	72 544	31 699	7 767	803	23	8
802	Offices and clinics of dentists	73	13 889	5 276	1 093	282	53	2
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	(D)	-	-
804	Offices and clinics of other health practitioners	43	6 738	2 049	441	120	28	5
8041	Offices and clinics of chiropractors	17	1 702	482	103	39	11	-
8042	Offices and clinics of optometrists	12	2 681	578	137	38	7	3
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	14	2 355	989	201	43	10	2
805	Nursing and personal care facilities	6	(D)	(D)	(D)	(D)	1	3
806	Hospitals	1	(D)	(D)	(D)	(D)	-	-
807, 8, 9	Other health services	14	(D)	(D)	(D)	(D)	2	2
81	**Legal services**	84	38 709	13 589	2 920	474	27	22
823, 4, 9	**Selected educational services**	4	(D)	(D)	(D)	(D)	2	-
83	**Social services**	20	1 453	621	131	82	13	1

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	BILLINGS, MT MSA—Con.							
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**143**	**49 469**	**22 239**	**5 403**	**1 070**	**48**	**14**
871	Engineering, architectural, and surveying services	57	23 484	10 129	2 507	415	19	3
872	Accounting, auditing, and bookkeeping services	49	11 712	4 491	1 141	263	22	10
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	5	1 821	812	165	27	-	-
874	Management and public relations services	32	12 452	6 807	1 590	365	7	1
89	**Services, n.e.c.**	**18**	**(D)**	**(D)**	**(D)**	**(D)**	**4**	**2**
	GREAT FALLS, MT MSA							
	Total	**635**	**137 751**	**59 055**	**13 801**	**4 275**	**276**	**77**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**29**	**16 354**	**4 748**	**1 075**	**622**	**12**	**8**
7011	Hotels and motels	27	(D)	(D)	(D)	(D)	10	8
7011 pt.	Hotels	5	9 505	2 899	625	314	-	2
7011 pt.	Motels, motor hotels, and tourist courts	22	(D)	(D)	(D)	(D)	10	6
702, 3	Other lodging places	2	(D)	(D)	(D)	(D)	2	-
72	**Personal services**	**79**	**8 457**	**3 028**	**691**	**350**	**45**	**13**
721	Laundry, cleaning, and garment services	14	2 806	1 029	239	105	7	3
7211	Power laundries, family and commercial*	-	-	-	-	-	-	-
7213	Linen supply*	-	-	-	-	-	-	-
7215	Coin-operated laundries and drycleaning	4	(D)	(D)	(D)	(D)	2	2
7216	Drycleaning plants, except rug cleaning*	7	786	248	55	37	3	1
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	(D)	2	-
7218	Industrial launderers*	1	(D)	(D)	(D)	(D)	-	-
7212, 9	Other laundry, cleaning, and garment services*	-	-	-	-	-	-	-
722	Photographic studios, portrait	7	(D)	(D)	(D)	(D)	5	-
723, 4	Beauty and barber shops	43	3 018	1 379	309	163	26	7
723	Beauty shops	35	(D)	(D)	(D)	(D)	21	5
724	Barber shops	8	(D)	(D)	(D)	(D)	5	2
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	(D)	3	-
726	Funeral service and crematories	3	1 387	327	71	22	-	-
729	Miscellaneous personal services	9	558	192	58	48	4	3
73	**Business services**	**77**	**17 922**	**7 391**	**1 873**	**814**	**29**	**9**
731	Advertising	7	2 166	1 169	331	47	2	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7	1 795	667	164	52	2	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	664	126	42	15	2	2
734	Services to dwellings and other buildings	13	3 115	1 370	339	176	7	1
735	Miscellaneous equipment rental and leasing	10	2 624	465	116	33	1	1
736	Personnel supply services	7	565	313	63	90	5	-
737	Computer programming, data processing, and other computer related services	5	785	274	45	21	1	2
738	Miscellaneous business services	23	6 208	3 007	773	378	9	-
75	**Automotive repair, services, and parking**	**70**	**17 467**	**4 118**	**941**	**303**	**33**	**5**
751	Automotive rental and leasing, without drivers	9	5 490	865	212	58	1	1
752	Automobile parking	6	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	49	10 268	2 876	650	189	28	4
7532	Top, body, and upholstery repair shops and paint shops	16	3 370	1 140	266	72	10	-
7538	General automotive repair shops	19	4 025	1 029	225	70	12	3
7533, 4, 6, 7, 9	Other automotive repair shops	14	2 873	707	159	47	6	1
754	Automotive services, except repair	6	(D)	(D)	(D)	(D)	4	-
76	**Miscellaneous repair services**	**13**	**2 341**	**672**	**187**	**51**	**9**	**-**
762	Electrical repair shops	4	(D)	(D)	(D)	(D)	1	-
7622	Radio and television repair shops	-	-	-	-	-	-	-
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	(D)	1	-
763	Watch, clock, and jewelry repair	-	-	-	-	-	-	-
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	(D)	1	-
769	Miscellaneous repair shops and related services	13	1 647	491	108	34	7	-
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**48**	**13 653**	**2 917**	**550**	**317**	**18**	**1**
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	(D)	-	-
783	Motion picture theaters	5	(D)	(D)	(D)	(D)	-	-
784	Video tape rental	10	1 699	357	99	42	3	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	-	-	-	-	-	-	-
793	Bowling centers	4	(D)	(D)	(D)	(D)	-	-
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	28	8 969	1 879	268	141	15	-

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
	GREAT FALLS, MT MSA—Con.							
80	**Health services**	**157**	**46 681**	**18 772**	**4 652**	**937**	**77**	**9**
801	Offices and clinics of doctors of medicine	75	20 382	9 429	2 390	260	26	3
802	Offices and clinics of dentists	47	8 421	2 872	799	168	33	1
803	Offices and clinics of doctors of osteopathy	–	–	–	–	–	–	–
804	Offices and clinics of other health practitioners	20	4 577	1 457	304	78	12	2
8041	Offices and clinics of chiropractors	6	777	162	33	16	4	1
8042	Offices and clinics of optometrists	6	1 719	275	64	21	4	1
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	8	2 081	1 020	207	41	4	–
805	Nursing and personal care facilities	2	(D)	(D)	(D)	(D)	1	–
806	Hospitals	–	–	–	–	–	–	–
807, 8, 9	Other health services	13	(D)	(D)	(D)	(D)	5	3
81	**Legal services**	**60**	**24 748**	**8 083**	**1 565**	**306**	**17**	**22**
823, 4, 9	**Selected educational services**	**4**	**(D)**	**(D)**	**(D)**	**(D)**	**3**	**–**
83	**Social services**	**29**	**3 630**	**1 458**	**349**	**162**	**12**	**5**
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**60**	**15 956**	**7 591**	**1 861**	**391**	**21**	**7**
871	Engineering, architectural, and surveying services	15	5 088	2 476	606	120	7	–
872	Accounting, auditing, and bookkeeping services	29	7 015	3 479	866	170	12	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	5	1 710	703	168	68	1	–
874	Management and public relations services	11	2 143	933	221	33	1	2
89	**Services, n.e.c.**	**4**	**(D)**	**(D)**	**(D)**	**(D)**	**–**	**1**

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	BILLINGS, MT MSA					
	Total	**153**	**154 309**	**58 635**	**14 192**	**3 981**
7032, 704	**Camps and membership lodging**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**9**	**3 323**	**1 254**	**267**	**89**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**26**	**123 002**	**43 385**	**11 039**	**2 585**
81	**Legal aid societies and similar legal services**	**1**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**3**	**(D)**	**(D)**	**(D)**	**(D)**
83	**Social services**	**53**	**17 751**	**8 186**	**1 911**	**771**
861, 2, 4, 9	**Selected membership organizations**	**54**	**8 401**	**3 045**	**724**	**466**
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	GREAT FALLS, MT MSA					
	Total	**88**	**119 348**	**58 790**	**15 952**	**3 398**
7032, 704	**Camps and membership lodging**	-	-	-	-	-
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	7	2 497	1 215	253	118
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	13	99 655	49 503	13 779	2 269
81	**Legal aid societies and similar legal services**	1	(D)	(D)	(D)	(D)
823, 4, 9	**Selected educational services**	1	(D)	(D)	(D)	(D)
83	**Social services**	32	11 517	5 980	1 401	780
861, 2, 4, 9	**Selected membership organizations**	33	5 337	1 922	479	218
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	1	(D)	(D)	(D)	(D)

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
	Total	**4 503**	**883 360**	**293 044**	**69 757**	**24 367**	**2 370**	**490**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**429**	**134 145**	**33 816**	**7 059**	**4 638**	**187**	**105**
7011	Hotels and motels	374	127 064	31 986	6 732	4 443	158	89
7011 pt.	Hotels	104	58 492	15 678	3 287	1 879	29	23
7011 pt.	Hotels, 25 guestrooms or more	62	(D)	(D)	(D)	(D)	11	13
7011 pt.	Hotels, less than 25 guestrooms	42	(D)	(D)	(D)	(D)	18	10
7011 pt.	Motels, motor hotels, and tourist courts	270	68 572	16 308	3 445	2 564	129	66
7011 pt.	Motels, tourist courts	240	50 161	11 308	2 276	1 686	120	59
7011 pt.	Motor hotels	30	18 411	5 000	1 169	878	9	7
702, 3	Other lodging places	55	7 081	1 830	327	195	29	16
702	Rooming and boarding houses	7	(D)	(D)	(D)	(D)	4	1
703	Camps and recreational vehicle parks	48	(D)	(D)	(D)	(D)	25	15
72	**Personal services**	**468**	**43 660**	**13 547**	**3 300**	**1 666**	**318**	**44**
721	Laundry, cleaning, and garment services	119	14 594	4 485	1 064	573	76	15
7211	Power laundries, family and commercial*	6	(D)	(D)	(D)	(D)	2	-
7213	Linen supply*	6	(D)	(D)	(D)	(D)	3	-
7215	Coin-operated laundries and drycleaning	53	(D)	(D)	(D)	(D)	36	9
7216	Drycleaning plants, except rug cleaning*	30	2 972	802	180	104	19	2
7217	Carpet and upholstery cleaning	12	(D)	(D)	(D)	(D)	8	3
7218	Industrial launderers*	4	(D)	(D)	(D)	(D)	1	-
7212, 9	Other laundry, cleaning, and garment services*	8	(D)	(D)	(D)	(D)	7	1
7212	Garment pressing, and agents for laundries and drycleaners	5	187	45	11	13	4	1
7219	Laundry and garment services, n.e.c.*	3	(D)	(D)	(D)	(D)	3	-
7219 pt.	Diaper and other laundry services, n.e.c.*	3	(D)	(D)	(D)	(D)	3	-
7219 pt.	Seamstresses and dressmaking services	-	-	-	-	-	-	-
722	Photographic studios, portrait	31	2 647	443	93	64	19	5
723, 4	Beauty and barber shops	204	11 933	4 751	1 079	655	177	12
723	Beauty shops	192	11 270	4 500	1 032	631	166	12
724	Barber shops	12	663	251	47	24	11	-
725	Shoe repair shops and shoeshine parlors	10	417	71	13	12	9	1
726	Funeral service and crematories	51	11 131	2 850	740	180	8	4
729	Miscellaneous personal services	53	2 938	947	311	182	29	7
7291	Tax return preparation services	33	2 106	732	252	150	19	3
7299	Miscellaneous personal services, n.e.c.	20	832	215	59	32	10	4

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

(Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.)

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations: Individual proprietorships (number)	Unincorporated businesses or operations: Partnerships (number)
73	**Business services**	**454**	**80 065**	**28 219**	**6 427**	**2 789**	**219**	**40**
731	Advertising	18	4 608	1 485	370	72	8	1
7311	Advertising agencies	12	2 517	913	216	51	6	1
7312	Outdoor advertising services	3	(D)	(D)	(D)	(D)	1	-
7313	Radio, television, publishers' advertising representatives	1	(D)	(D)	(D)	(D)	1	
7319	Advertising, n.e.c.	2	(D)	(D)	(D)	(D)	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	27	5 917	2 027	498	169	4	2
7322	Adjustment and collection services	18	4 279	1 475	383	123	3	2
7323	Credit reporting services	9	1 638	552	115	46	1	-
733	Mailing, reproduction, commercial art and photography, and stenographic services	29	3 252	658	130	63	18	4
7331	Direct mail advertising services	-	-	-	-	-	-	-
7334	Photocopying and duplicating services	7	1 093	216	50	24	2	1
7334 pt.	Blueprinting and photocopying services	7	1 093	216	50	24	2	1
7334 pt.	Duplicating services, except printing	-	-	-	-	-	-	-
7338	Secretarial and court reporting services	13	1 031	169	25	18	9	3
7335, 6	Commercial photography, art, and graphics	9	1 128	273	55	21	7	-
7335	Commercial photography	3	(D)	(D)	(D)	(D)	3	-
7336	Commercial art and graphic design	6	(D)	(D)	(D)	(D)	4	-
734	Services to dwellings and other buildings	140	8 957	3 698	873	674	111	12
7342	Disinfecting and pest control services	5	340	122	23	13	2	-
7349	Building cleaning and maintenance services, n.e.c.	135	8 617	3 576	850	661	109	12
7349 pt.	Window cleaning	2	(D)	(D)	(D)	(D)	1	-
7349 pt.	Other building cleaning and maintenance services, n.e.c.	133	(D)	(D)	(D)	(D)	108	12
735	Miscellaneous equipment rental and leasing	59	12 451	2 449	498	203	14	7
7352	Medical equipment rental and leasing	10	(D)	(D)	(D)	(D)	-	1
7353	Heavy construction equipment rental and leasing	11	(D)	(D)	(D)	(D)	2	3
7359	Equipment rental and leasing, n.e.c.	38	8 021	1 569	319	132	12	3
736	Personnel supply services	17	8 016	5 740	1 300	815	8	-
7361	Employment agencies	9	503	139	43	26	6	-
7363	Help supply services	8	7 513	5 601	1 257	789	2	-
737	Computer programming, data processing, and other computer related services	42	19 787	7 030	1 563	319	4	3
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	16	7 620	3 312	717	144	2	-
7371	Computer programming services	13	(D)	(D)	(D)	(D)	1	-
7372	Prepackaged software	-	-	-	-	-	-	-
7373	Computer integrated systems design	3	(D)	(D)	(D)	(D)	1	-
7374, 5, 6	Data processing services	16	8 955	2 119	529	129	-	1
7374, 5	Computer processing, information retrieval	14	(D)	(D)	(D)	(D)	-	1
7376	Computer facilities management services	2	(D)	(D)	(D)	(D)	-	-
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	10	3 212	1 599	317	46	2	2
7377	Computer rental and leasing	-	-	-	-	-	-	-
7378	Computer maintenance and repair	5	(D)	(D)	(D)	(D)	2	-
7379	Computer related services, n.e.c.	5	(D)	(D)	(D)	(D)	-	2
738	Miscellaneous business services	122	17 077	5 132	1 195	474	52	11
7381, 2	Detective agencies and protective services	24	2 183	992	237	12	9	1
7381	Detective, guard, and armored car services	19	(D)	(D)	(D)	(D)	7	1
7382	Security systems services	5	(D)	(D)	(D)	(D)	2	-
7383	News syndicates	4	(D)	(D)	(D)	(D)	1	-
7384	Photofinishing laboratories*	20	(D)	(D)	(D)	(D)	9	4
7389	Business services, n.e.c.	74	9 296	2 668	600	237	33	6
7389 pt.	Sign painting shops	3	(D)	(D)	(D)	(D)	1	-
7389 pt.	Interior designing	6	(D)	(D)	(D)	(D)	4	1
7389 pt.	Telephone answering services	6	(D)	(D)	(D)	(D)	2	-
7389 pt.	Other business services	59	7 229	2 051	456	159	26	5
75	**Automotive repair, services, and parking**	**429**	**71 771**	**15 429**	**3 517**	**1 299**	**278**	**31**
751	Automotive rental and leasing, without drivers	35	10 930	1 541	316	156	6	-
7513	Truck rental and leasing, without drivers	8	(D)	(D)	(D)	(D)	4	-
7514, 5	Passenger car rental and leasing, without drivers	23	(D)	(D)	(D)	(D)	2	-
7519	Utility trailer and recreational vehicle rental	4	(D)	(D)	(D)	(D)	-	-
752	Automobile parking	5	(D)	(D)	(D)	(D)	-	-
752 pt.	Parking lots	4	(D)	(D)	(D)	(D)	-	-
752 pt.	Parking structures	1	(D)	(D)	(D)	(D)	-	-
753	Automotive repair shops	343	55 385	12 703	2 944	957	240	24
7532	Top, body, and upholstery repair shops and paint shops	96	16 834	4 504	1 062	290	71	6
7532 pt.	Top and body repair shops	90	15 973	4 247	1 003	274	66	6
7532 pt.	Paint shops	6	861	257	59	16	5	
7538	General automotive repair shops	172	22 823	5 036	1 213	429	124	15
7538 pt.	General automotive repair shops, except diesel	160	19 279	4 115	999	372	119	14
7538 pt.	Diesel repair shops	12	3 544	921	214	57	5	1
7533, 4, 6, 7, 9	Other automotive repair shops	75	15 728	3 163	669	238	45	3
7533	Automotive exhaust system repair shops	14	2 684	485	96	36	6	2
7534	Tire retreading and repair shops	10	(D)	(D)	(D)	(D)	5	-
7536	Automotive glass replacement shops	14	2 458	421	104	42	8	-
7537	Automotive transmission repair shops	13	(D)	(D)	(D)	(D)	8	-
7539	Automotive repair shops, n.e.c.	24	3 585	911	201	62	18	1
7539 pt.	Radiator repair	5	(D)	(D)	(D)	(D)	4	-
7539 pt.	Brake, front end, and wheel alignment	8	(D)	(D)	(D)	(D)	6	1
7539 pt.	Automotive electrical and fuel system services	10	(D)	(D)	(D)	(D)	7	-
7539 pt.	Other automotive repair shops, n.e.c.	1	(D)	(D)	(D)	(D)	1	-
754	Automotive services, except repair	46	(D)	(D)	(D)	(D)	32	7
7542	Carwashes	29	(D)	(D)	(D)	(D)	21	4
7549	Automotive services, except repair and carwashes	17	2 753	627	129	72	11	3

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
76	**Miscellaneous repair services**	**191**	**27 077**	**6 964**	**1 630**	**543**	**120**	**7**
762	Electrical repair shops	37	5 232	1 456	352	108	21	1
7622	Radio and television repair shops	17	1 372	409	90	43	10	1
7623, 9	Other electrical and electronic repair shops	20	3 860	1 047	262	65	11	–
7623	Refrigeration and air-conditioning service and repair shops	3	(D)	(D)	(D)	(D)	1	–
7629	Electrical and electronic repair shops, n.e.c.	17	(D)	(D)	(D)	(D)	10	–
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	(D)	1	–
764	Reupholstery and furniture repair	17	(D)	(D)	(D)	(D)	13	–
769	Miscellaneous repair shops and related services	136	20 502	5 164	1 201	405	85	6
7692	Welding repair	46	4 186	1 148	258	94	29	1
7694	Armature rewinding shops	4	471	114	34	12	1	–
7699	Repair shops and related services, n.e.c.	86	15 845	3 902	909	299	55	5
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**420**	**68 256**	**14 946**	**3 809**	**2 498**	**171**	**55**
781, 2	Motion picture production, distribution, and services	8	(D)	(D)	(D)	(D)	5	1
783	Motion picture theaters	54	(D)	(D)	(D)	(D)	23	3
7832	Motion picture theaters, except drive-in	46	(D)	(D)	(D)	(D)	21	2
7833	Drive-in motion picture theaters	8	280	61	8	10	2	1
784	Video tape rental	61	6 944	1 435	360	238	30	11
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	14	(D)	(D)	(D)	(D)	6	1
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	9	998	309	53	40	4	1
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5	(D)	(D)	(D)	(D)	2	–
793	Bowling centers	58	9 096	2 379	681	453	20	9
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	225	42 215	9 330	2 363	1 347	87	30
794	Commercial sports	5	1 070	208	29	11	1	–
7941	Professional sports clubs and promoters	2	(D)	(D)	(D)	(D)	–	–
7948	Racing, including track operation	3	(D)	(D)	(D)	(D)	1	–
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	220	41 145	9 122	2 334	1 336	86	30
791	Dance studios, schools, and halls	7	157	32	7	14	4	1
7991	Physical fitness facilities	26	(D)	(D)	(D)	(D)	8	4
7992	Public golf courses	13	2 067	550	44	34	2	–
7993	Coin-operated amusement devices	22	9 036	1 245	282	80	4	7
7996	Amusement parks	2	(D)	(D)	(D)	(D)	–	2
7997	Membership sports and recreation clubs	27	3 862	1 183	217	115	7	2
7999, 84	Amusement and recreation services, including museums, n.e.c.	123	21 625	4 985	1 503	815	61	14
7999 pt.	Concession operators of amusement devices and rides	–	–	–	–	–	–	–
7999 pt.	Carnivals, circuses, and fairs	–	–	–	–	–	–	–
7999 pt.	Billiard and pool establishments	4	(D)	(D)	(D)	(D)	–	1
7999 pt., 84	Other recreation and amusements, including museums	119	(D)	(D)	(D)	(D)	61	13
80	**Health services**	**1 037**	**264 031**	**104 451**	**26 267**	**6 694**	**553**	**61**
801	Offices and clinics of doctors of medicine	433	132 180	55 763	13 835	2 212	180	35
801 pt.	Offices of doctors of medicine	424	(D)	(D)	(D)	(D)	180	34
801 pt.	Clinics of doctors of medicine	9	(D)	(D)	(D)	(D)	–	1
802	Offices and clinics of dentists	306	48 323	16 230	3 871	1 265	199	3
802 pt.	Offices of dentists	305	(D)	(D)	(D)	(D)	199	3
802 pt.	Clinics of dentists	1	(D)	(D)	(D)	(D)	–	–
803	Offices and clinics of doctors of osteopathy	9	(D)	(D)	(D)	(D)	5	1
804	Offices and clinics of other health practitioners	195	26 694	7 367	1 952	594	144	11
8041	Offices and clinics of chiropractors	71	7 842	1 894	437	190	50	–
8042	Offices and clinics of optometrists	76	13 439	3 599	1 030	259	53	6
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	48	5 413	1 874	485	145	31	5
8043	Offices and clinics of podiatrists	9	920	170	48	22	9	–
8049	Offices and clinics of health practitioners, n.e.c.	39	4 493	1 704	437	123	22	5
805	Nursing and personal care facilities	32	34 811	16 402	4 422	1 963	5	3
8051	Skilled nursing care facilities	25	(D)	(D)	(D)	(D)	–	3
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	7	(D)	(D)	(D)	(D)	3	–
8052	Intermediate care facilities	5	(D)	(D)	(D)	(D)	2	–
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	(D)	1	–
806	Hospitals	4	(D)	(D)	(D)	(D)	–	–
8062	General medical and surgical hospitals	3	(D)	(D)	(D)	(D)	–	–
8063	Psychiatric hospitals	1	(D)	(D)	(D)	(D)	–	–
8069	Specialty hospitals, except psychiatric	–	–	–	–	–	–	–
807, 8, 9	Other health services	58	(D)	(D)	(D)	(D)	22	8
807	Medical and dental laboratories	32	(D)	(D)	(D)	(D)	17	3
8071	Medical laboratories	13	(D)	(D)	(D)	(D)	4	2
8072	Dental laboratories	19	(D)	(D)	(D)	(D)	13	1
808	Home health care services	6	(D)	(D)	(D)	(D)	–	–
809	Miscellaneous health and allied services, n.e.c.	20	(D)	(D)	(D)	(D)	5	5
8092	Kidney dialysis centers	–	–	–	–	–	–	–
8093	Specialty outpatient facilities, n.e.c.	12	(D)	(D)	(D)	(D)	5	2
8099	Health and allied services, n.e.c.	8	(D)	(D)	(D)	(D)	–	3
81	**Legal services**	**409**	**85 484**	**29 448**	**6 838**	**1 367**	**214**	**85**
823, 4, 9	**Selected educational services**	**9**	**758**	**235**	**53**	**19**	**4**	**–**
823	Libraries	1	(D)	(D)	(D)	(D)	–	–
824	Vocational schools	3	419	144	26	10	–	–
829	Schools and educational services, n.e.c.	5	(D)	(D)	(D)	(D)	4	–

Table 9a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)	Unincorporated businesses or operations	
							Individual proprietorships (number)	Partnerships (number)
83	**Social services**	**106**	**7 397**	**2 917**	**717**	**471**	**64**	**11**
835	Child day care services	63	2 470	1 122	329	240	44	7
832, 3, 6, 9	Other social services	43	4 927	1 795	388	231	20	4
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**508**	**97 411**	**41 754**	**9 799**	**2 280**	**228**	**50**
871	Engineering, architectural, and surveying services	166	34 223	14 005	2 914	662	65	14
8711	Engineering services	76	23 985	10 682	2 339	461	18	4
8712	Architectural services	47	6 928	2 102	363	94	27	7
8713	Surveying services	43	3 310	1 221	212	67	20	3
872	Accounting, auditing, and bookkeeping services	246	37 236	16 325	4 202	1 016	145	30
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	21	14 199	6 921	1 637	267	2	2
8731	Commercial physical and biological research	9	12 363	6 229	1 479	224	1	1
8732	Commercial economic, sociological, and educational research	3	237	93	43	1	–	1
8734	Testing laboratories	9	1 599	599	115	32	1	–
874	Management and public relations services	75	11 753	4 503	1 046	285	16	4
8741	Management services	23	(D)	(D)	(D)	(D)	6	1
8742	Management consulting services	31	6 102	2 254	529	158	6	2
8743	Public relations services	6	(D)	(D)	(D)	(D)	2	1
8744	Facilities support management services	1	(D)	(D)	(D)	(D)	–	–
8748	Business consulting services, n.e.c.	14	1 450	459	126	43	2	–
89	**Services, n.e.c.**	**43**	**3 305**	**1 318**	**341**	**103**	**14**	**1**

Table 9b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Statistical Areas: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D.]

1987 SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**929**	**505 371**	**219 920**	**51 612**	**15 977**
7032, 704	**Camps and membership lodging**	**24**	**(D)**	**(D)**	**(D)**	**(D)**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**47**	**7 777**	**2 412**	**418**	**252**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**130**	**379 793**	**172 840**	**40 814**	**10 613**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	16	(D)	(D)	(D)	(D)
805	Nursing and personal care facilities	17	13 654	7 683	1 860	728
806	Hospitals	58	(D)	(D)	(D)	(D)
808, 9	Other health services	39	10 199	5 673	1 496	639
81	**Legal aid societies and similar legal services**	**6**	**(D)**	**(D)**	**(D)**	**(D)**
823, 4, 9	**Selected educational services**	**10**	**1 944**	**621**	**154**	**38**
83	**Social services**	**335**	**69 316**	**27 961**	**6 437**	**3 195**
835	Child day care services	47	2 288	1 400	356	247
832, 3, 6, 9	Other social services	288	67 028	26 561	6 081	2 948
832	Individual and family social services	121	21 517	9 242	2 100	897
833	Job training and vocational rehabilitation services	45	13 692	6 478	1 467	906
836	Residential care	57	12 525	6 529	1 585	805
839	Social services, n.e.c.	65	19 294	4 333	929	340
861, 2, 4, 9	**Selected membership organizations**	**360**	**37 845**	**12 493**	**2 998**	**1 649**
861	Business associations	63	7 392	2 837	692	205
864	Civic, social, and fraternal associations	232	19 622	6 472	1 541	1 182
862, 9	Other membership organizations	65	10 831	3 184	765	262
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**17**	**6 860**	**2 832**	**624**	**156**
873	Research, development, and testing services	15	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	2	(D)	(D)	(D)	(D)

Table 10. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total		Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total
Montana	(X)	1 402 089	1 402 089	100.0	**Montana**—Con.				
Billings	1	331 884	331 884	23.7	Glendive	16	10 333	1 117 446	79.7
Great Falls	2	163 007	494 891	35.3	Polson	17	8 831	1 126 277	80.3
Missoula	3	155 231	650 122	46.4	Libby	18	8 519	1 134 796	80.9
Helena	4	103 793	753 915	53.8	Dillon	19	8 412	1 143 208	81.5
Butte-Silver Bow ▲	5	84 403	838 318	59.8	Cut Bank	20	6 298	1 149 506	82.0
Bozeman	6	82 728	921 046	65.7	Glasgow	21	6 147	1 155 653	82.4
Kalispell	7	71 862	992 908	70.8	Columbia Falls	22	5 858	1 161 511	82.8
Havre	8	22 052	1 014 960	72.4	Laurel	23	5 609	1 167 120	83.2
Miles City	9	17 006	1 031 966	73.6	Hardin	24	3 893	1 171 013	83.5
Livingston	10	15 438	1 047 404	74.7	Wolf Point	25	3 026	1 174 039	83.7
Lewistown	11	13 522	1 060 926	75.7	Conrad	26	2 849	1 176 888	83.9
Hamilton	12	12 338	1 073 264	76.5	Deer Lodge	27	2 663	1 179 551	84.1
Anaconda-Deer Lodge County	13	12 275	1 085 539	77.4	Forsyth	28	2 390	1 181 941	84.3
Sidney	14	10 974	1 096 513	78.2	Shelby	(X)	(D)	(X)	(X)
Whitefish	15	10 600	1 107 113	79.0					

[1]Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 11. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total		Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of State total
Montana	(X)	1 402 089	1 402 089	100.0	**Montana**—Con.				
Yellowstone	1	350 978	350 978	25.0	Jefferson	26	4 165	1 351 829	96.4
Missoula	2	186 138	537 116	38.3	Phillips	27	4 033	1 355 862	96.7
Cascade	3	167 751	704 867	50.3	Rosebud	28	3 965	1 359 827	97.0
Gallatin	4	114 586	819 453	58.4	Roosevelt	29	3 841	1 363 668	97.3
Lewis and Clark	5	109 685	929 138	66.3	Sheridan	30	599	1 367 267	97.5
Flathead	6	109 222	1 038 360	74.1	Blaine	31	3 464	1 370 731	97.8
Silver Bow ▲	7	84 403	1 122 763	80.1	Madison	32	3 231	1 373 962	98.0
Hill	8	25 041	1 147 804	81.9	Pondera	33	3 131	1 377 093	98.2
Ravalli	9	21 198	1 169 002	83.4	Powell	34	3 028	1 380 121	98.4
Park	10	19 459	1 188 461	84.8	Stillwater	35	3 002	1 383 123	98.6
Custer	11	17 880	1 206 341	86.0	Sweet Grass	36	2 819	1 385 942	98.8
Glacier	12	17 824	1 224 165	87.3	Chouteau	37	1 939	1 387 881	99.0
Lake	13	15 236	1 239 401	88.4	Teton	38	1 747	1 389 628	99.1
Fergus	14	14 107	1 253 508	89.4	Broadwater	39	1 703	1 391 331	99.2
Lincoln	15	12 482	1 265 990	90.3	Meagher	40	1 631	1 392 962	99.3
Deer Lodge	16	12 275	1 278 265	91.2	Liberty	41	1 478	1 394 440	99.5
Dawson	17	12 163	1 290 428	92.0	Mineral	42	1 375	1 395 815	99.6
Richland	18	12 135	1 302 563	92.9	Musselshell	43	1 266	1 397 081	99.6
Beaverhead	19	9 530	1 312 093	93.6	Daniels	44	1 224	1 398 305	99.7
Carbon	20	7 485	1 319 578	94.1	Powder River	45	802	1 399 107	99.8
Valley	21	6 313	1 325 891	94.6	Wheatland	46	739	1 399 846	99.8
Sanders	22	5 777	1 331 668	95.0	Granite	47	445	1 400 291	99.9
Fallon	23	5 581	1 337 249	95.4	Judith Basin	48	418	1 400 709	99.9
Big Horn	24	5 572	1 342 821	95.8	Prairie	49	380	1 401 089	99.9
Toole	25	4 843	1 347 664	96.1	Wibaux	50	276	1 401 365	99.9
					Carter	51	227	1 401 592	100.0
					McCone	52	221	1 401 813	100.0
					Treasure	53	114	1 401 927	100.0
					Yellowstone National Park	54	-	1 401 927	100.0
					Garfield	(X)	(D)	(X)	(X)
					Golden Valley	(X)	(D)	(X)	(X)
					Petroleum	(X)	(D)	(X)	(X)

[1]Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

APPENDIX A.
General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration—Firms in the 1987 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:

   a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1987. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census.

   The census included only those service nonemployer firms which reported a receipts volume of $1,000 or more during 1987. Also included were nonemployer firms in operation for less than the full year that reported receipts which, if projected to an annual basis, would have reached a total of $1,000 or more. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

   Data for nonemployers are not included in this report but are provided in a subsequent Nonemployer Statistics Series of reports (SC87-N).

   b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1987 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with 1 to 4 employees and represented about 10-percent of total receipts of establishments covered in the census.

   Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:

   a. Large employers, i.e., all employer firms above the size cutoff referred to in 1b. Within this category, a report of company organization is conducted periodically to identify establishment locations for firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1986 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1987 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments.

   b. The 10-percent sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1987 questionnaire.

Method of classifying kinds of business—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual.[1] However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe

   a. Nonemployers were classified on the basis of information obtained from the administrative records of other Federal agencies.

   b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Bureau's current sample surveys or the 1982 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

   If the census or administrative record classifications proved inadequate (none corresponded to a 1987 census classification in the detail required

[1]Standard Industrial Classification Manual: 1987. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock no. 041-001-00314-2.

for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1987 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status—For kind-of-business classifications[2] where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications[3] comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

COMPARABILITY OF THE 1982 AND 1987 CENSUSES

The 1982 and 1987 censuses were conducted under similar conditions and procedures except for the following:

Classifications—In 1982, kind-of-business classifications were based on the 1972 Standard Industrial Classification (SIC) Manual and its 1977 Supplement. In 1987, these classifications are based on the 1987 SIC Manual. There are major revisions to the earlier SIC structure which limit the comparability of data between the 1982 and 1987 censuses. The 1987 SIC-based kind-of-business classifications for service industries are described in detail in the "Kind-of-Business Classifications" section below, and those which have significantly changed from 1972 to 1987 are listed in appendix H.

1982 data could not be retabulated based on the revised 1987 SIC system to allow data comparability since, in many cases, information needed to assign the 1987 classifications to the 1982 records was not available. However, 1987 census records were assigned both a 1987 and 1972 SIC-based classification. Census data for 1987 are presented based on the 1987 classifications for all geographic areas included in this publication (see "Geographic Areas Covered" in the Introduction). In addition, Tables 3a and 3b present data for both 1982 and 1987 based on the 1972 SIC system . Tables 4a and 4b present 1987 data for those SIC's (1972 based) that significantly changed.

Geographic areas—The boundaries of a number of areas for which data are shown in the 1987 census are not the same as in the 1982 census because of annexations, other boundary changes, and redefinitions of 1982 standard metropolitan statistical areas (SMSA's) and standard consolidated statistical areas (SCSA's) into metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).[4]

Nonemployer firms—In 1982, data for nonemployer firms and the combined data for "all establishments" (nonemployer firms plus establishments of employer firms) were published at the United States level only. Furthermore, data could not be published for several kind-of-business classifications, including the total level, because many businesses were miscoded into miscellaneous categories rather than into a specific kind of business.

For 1987, the Geographic Area Series of reports (SC87-A) only includes establishments with payroll. Data for nonemployers by kind of business are presented in the Nonemployer Statistics Series of reports (SC87-N). Data are shown for the United States, States, metropolitan statistical areas, counties, and places at varying levels of industry detail.

Scope—The 1987 Census of Service Industries includes Hospitals, SIC 806, whereas the 1982 census did not include this SIC Group. For 1987, hospitals operated by governmental organizations are included. Government-operated facilities in other service kind-of-business classifications are excluded from the census.

Establishments—In 1982 and prior censuses, the count of establishments represented the number in business at the end of the year. In 1987, the count of establishments represents those in business at any time during 1987 (regardless of operating status at the end of the year).

[2]SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

[3]SIC's 7041, 8111 pt., 84 pt., 86, 8733.

[4]Newly defined metropolitan statistical areas (MSA's) and also certain terminology changes were announced by the Office of Management and Budget (OMB) effective June 30, 1983. The previous term "standard metropolitan statistical area" was shortened to "metropolitan statistical area." If an area has more than one million population and meets certain other specified requirements, it now is termed a "consolidated metropolitan statistical area" (CMSA) and consists of major components recognized as "primary metropolitan statistical areas" (PMSA's). Many of these PMSA's were formerly recognized as SMSA's and the majority were also included in standard consolidated statistical areas (SCSA's) defined by OMB beginning in 1975, each of which consisted of two or more closely associated SMSA's. Metropolitan areas not included in CMSA's are designated simply as metropolitan statistical areas (MSA's).

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented in appendix G.

Federal income tax status/kind-of-business combinations—In both the 1982 and 1987 censuses, establishments in selected kind-of-business classifications were tabulated as taxable or tax-exempt based solely on their assigned classification, whereas establishments in other classifications were assigned tax status based on their Federal income tax filing requirement (see Method of Assigning Tax Status description of the Census Coverage and Methodology section). Three kinds of business for which tax status was assigned based on Federal income tax status filing requirements in 1982 were treated differently in 1987. Hotels (part of SIC 7011) were tabulated only as taxable in 1987. Membership organization hotels and lodging places (SIC 7041) and Noncommercial research organizations (SIC 8733) were tabulated only as tax-exempt in 1987.

EXPLANATION OF TERMS

Establishments—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, Miscellaneous Subjects (SC87-S-4). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1987.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity, and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic censuses, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)—Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1987 whether or not payment was received in 1987, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1987 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc. marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax)—Includes revenue

from customers or clients for services rendered and merchandise sold during 1987, whether or not payment was received in 1987. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., which are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Expenses—Expenses include payroll, employee benefits, interest, rent, taxes, cost of supplies used for operation, depreciation expenses, fees paid for fundraising, contracted or purchased services, and other expenses charged to operations during 1987.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll—Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

First quarter payroll—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1987.

Paid employees for pay period including March 12—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Legal form of organization—The legal form of organization for firms in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on information from administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. The service industries report, *Establishment and Firm Size (Including Legal Form of Organization), SC87-S-1,* presents data by the following legal forms of organization for establishments of firms subject to Federal income taxes:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Other.

Auxiliary establishments—Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the 1987 Enterprise Statistics reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011)—Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033)—Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the aged and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and drycleaners (SIC 7212)—Establishments primarily engaged in providing laundry and drycleaning services, but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table linens, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry machine routes.

Drycleaning plants, except rug cleaning (SIC 7216)—Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217)—Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Diaper service.
2. Seamstresses and dressmaking services.
3. Other laundry services, n.e.c.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725)—Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291)—Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Health-related personal services.
2. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy, but do not place the advertising with media, are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with media, are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services, but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322)—Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323)—Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mercantile reporting agencies.
2. Consumer credit reporting agencies.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but also providing other direct mail advertising services, are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

Photocopying and duplicating services (SIC 7334)—Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing.

Commercial photography (SIC 7335)—Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336)—Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338)—Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342)—Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Window cleaning.
2. Other building cleaning and maintenance services, n.e.c.

Medical equipment rental and leasing (SIC 7352)—Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353)—Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Leasing and rental of heavy construction equipment without operators.
2. Rental of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359)—Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental.
2. Equipment leasing, except finance leasing.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363)—Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment, but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Help supply, except temporary.

Computer programming services (SIC 7371)—Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372)—Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems design (SIC 7373)—Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374)—Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375)—Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376)—Establishments primarily engaged in providing onsite management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377)—Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378)—Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

Detective, guard, and armored car services (SIC 7381)—Establishments primarily engaged in providing detective, guard, and armored car services. Rental of dogs for protective service, fingerprint service, and polygraph service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382)—Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383)—Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384)—Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks), which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not

treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. One-hour (mini) photofinishing labs.

Business services, n.e.c. (SIC 7389)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee commission basis. Establishments providing interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communication.
4. Water softening services—Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.
7. Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise, including fuel, exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513)—Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514)—Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521)—Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Paint shops.
2. Top and body repair shops.

Automotive exhaust system repair shops (SIC 7533)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537)—Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Electrical repair shops.
5. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

Carwashes (SIC 7542)—Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549)—Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lube shops.
2. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622)—Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)— Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair shops.
2. Lawnmower and other small engine repair—Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812)—Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822)—Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film or tape distribution for television.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833)—Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841)—Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Public dance halls or ballrooms.
2. Dancing schools, including children's and professional.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922)—Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies, booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions—Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters, but not operating the food service, are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers—Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers, concert bureaus, and booking agents.
4. Other theatrical services—Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929)—Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups—Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933)—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941)—Operators and promoters of professional and semiprofessional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks, but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991)—Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gymnasiums and athletic clubs.
2. Membership gymnasiums and athletic clubs.
3. Nonmembership gymnasiums and athletic clubs.

Public golf courses (SIC 7992)—Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc. which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999 , as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.

2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, Industry 7929 Part.

3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs, but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Billiard and pool establishments.

5. Roller skating rinks.

6. Ice skating rinks.

7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

   Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801)—Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of physicians—Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. Clinics of physicians—Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists—Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Clinics of dentists—Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803)—Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

Offices and clinics of chiropractors (SIC 8041)—Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042)—Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043)—Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049)—Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052)—Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care, but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062)—Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063)—Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069)—Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082)—Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092)—Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093)—Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099)—Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the censuses.

Libraries (SIC 823)—Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243)—Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244)—Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249)—Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Correspondence schools.
2. Vocational schools, except correspondence and high schools, n.e.c.

Schools and educational services, n.e.c. (SIC 829)—Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry

8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the censuses.

Individual and family social services (SIC 832)—Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833)—Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835)—Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836)—Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839)—Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412)—Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial museums and art galleries—Includes museums primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial museums and art galleries—Includes museums primarily supported by contributions, grants, etc.

Arboreta, botanical and zoological gardens (SIC 8422)—Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by admissions, merchandise sales, and other sources except contributions, grants, etc.
2. Noncommercial arboreta and botanical or zoological gardens—Includes arboreta primarily supported by contributions, grants, etc.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis, but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the censuses. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861)—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862)—Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864)—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869)—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711)—Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering, but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712)—Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713)—Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721)—Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However, establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731)—Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732)—Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733)—Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734)—Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741)—Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742)— Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743)—Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744)—Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748)—Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services.
2. Other services, n.e.c.

APPENDIX B.
General Questions and Instructions

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1987 CENSUS OF SERVICE INDUSTRIES

OMB APPROVAL NO. 0607-0153: EXPIRES 06/89

NOTICE — Response to this inquiry **is required by law (title 13, U.S. Code)**. By the same law, your report to the Census Bureau is **confidential**. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

In correspondence pertaining to this report, please refer to this Census File Number (CFN)

Employer Identification (EI) Number

Please complete this form and RETURN TO
BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, IN 47134

DUE DATE: FEBRUARY 15, 1988

If filing by the due date causes an undue burden, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

NOTE — ***Please read the accompanying instructions before answering the questions.***

Please correct errors in name, address, and ZIP Code. ENTER street and number if not shown.

Item 1 — EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1987 Employer's Quarterly Federal Tax Return, Treasury Form 941?

004 1 ☐ YES 2 ☐ NO — *Enter current EI No.*

(9 digits)

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET

CITY, TOWN, VILLAGE, ETC. | STATE | ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1 ☐ YES 2 ☐ NO 3 ☐ No legal boundaries 4 ☐ Don't know

c. Type of municipality where physically located

096 1 ☐ City, village, or borough 2 ☐ Town or township 3 ☐ Other or don't know

d. Name of county where physically located

Item 3 — OPERATIONAL STATUS

Number of months

002

a. How many months during 1987 did this firm or organization actively operate this establishment?

b. Mark (X) the **ONE** box which best describes this establishment at the end of 1987.

001 1 ☐ In operation
2 ☐ Temporarily or seasonally inactive
3 ☐ Ceased operation — *Give date* →
4 ☐ Sold or leased to another operator — *Give date at right* → *AND enter name, etc., below*

Figures only

Month	Day	Year

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY | STATE | ZIP CODE

Item 4 — ORGANIZATIONAL STATUS

*Mark (X) the **ONE** box which best describes this establishment during 1987.*

003 1 ☐ Individual proprietorship 0 ☐ Corporation
2 ☐ Partnership 8 ☐ Other — *Specify*
5 ☐ Governmental — *Specify*

Item 5 — TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1 ☐ YES 2 ☐ NO — *SKIP to item 6*

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

006 1 ☐ YES 2 ☐ NO

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is $1,125,628, report either

	Millions (000)	Thousands (000)	Dollars (000)
• *Preferred*	1	126	
Acceptable	1	125	628

Item 6 — DOLLAR VOLUME

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

		Mil.	Thou.	Dol.
a. **OPERATING RECEIPTS** (taxable) in 1987	010			
b. **REVENUE and EXPENSES** (tax-exempt) in 1987				
(1) REVENUE	010			
(2) EXPENSES (including payroll)	040			

Item 7 — PAYROLL AND EMPLOYMENT

		Mil.	Thou.	Dol.
a. **Payroll in 1987, before deductions**				
(1) Total **ANNUAL** payroll	030			
(2) FIRST QUARTER payroll (Jan. – Mar.)	031			

		Number
b. **Employment in 1987**		
Number of paid employees for the pay period including March 12, 1987 (include both full- and part-time employees)	032	

Item 8 — KIND OF BUSINESS OR ACTIVITY

*Mark (X) the **ONE** box which best describes the business or activity that accounted for the **MAJOR** portion of this establishment's receipts or revenue in 1987.*

(Categories appropriate to individual form)

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

(Items 9 through 16 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last two items (although item numbers vary) and a section for remarks used on all forms.

NOTE ***Answer item 15 only if your Census File Number (CFN), shown in the address label of the report form, begins with a zero.***

Item 15 — OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Is this company owned or controlled by another company? 097 1 ☐ YES → 2 ☐ NO

ENTER OWNING OR CONTROLLING COMPANY NAME, ADDRESS, AND ZIP CODE

EI No. *(9 digits)*

b. Does this company own or control any other company or companies? 098 1 ☐ YES → 2 ☐ NO

ENTER OWNED OR CONTROLLED COMPANY NAME, ADDRESS, AND ZIP CODE

EI No. *(9 digits)*

c. How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) **at the end** of 1987? → Number 079

If more than one, provide the **physical location** address and other information indicated below for each establishment. The headquarters location should be listed on line 1, followed by other locations. If book figures are not available, estimates are acceptable. Continue with the same format in REMARKS (or attach a separate sheet) if necessary.

	NAME, ADDRESS, AND ZIP CODE / KIND-OF-BUSINESS DESCRIPTION	1987	Mil.	Thou.	Dol.
1		Receipts or revenue 081			
		Annual payroll 082			
		Census use 088			
2		1987	Mil.	Thou.	Dol.
		Receipts or revenue 081			
		Annual payroll 082			
		Census use 088			
3		1987	Mil.	Thou.	Dol.
		Receipts or revenue 081			
		Annual payroll 082			
		Census use 088			

REMARKS — *Please use this space for any explanations that may be essential in understanding your reported data.*

Item 16 — CERTIFICATION — This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — *Print or type*				**Period covered by this report** →	FROM: Mo.	Year	TO: Mo.	Year
Telephone →	Area code	Number	Extension	Signature of authorized person			Date	

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1987 CENSUS OF SERVICE INDUSTRIES

INSTRUCTIONS

This report should be completed and returned in the preaddressed envelope provided as soon as possible, but not later than February 15, 1988. If this report does not appear to apply to your kind of business or activity, describe your business or activity in item 8 and complete the remainder of the form as accurately as possible. In most cases, completion of this form will satisfy Census requirements and eliminate further correspondence. If additional information is needed, we will either write or telephone you.

If filing by February 15 causes an undue burden, or if you have any questions, please write to the **Bureau of the Census**, 1201 East Tenth Street, Jeffersonville, IN 47134. **Always include** the Census File Number (number following "CFN" in address label) in all correspondence.

This report should cover calendar year 1987. If book figures are not available, estimates are acceptable.

Dollar volume items should be rounded to the nearest thousand dollars as illustrated on the report form.

IF THIS COMPANY OR ORGANIZATION OPERATED MORE THAN ONE ESTABLISHMENT (LOCATION) AT THE END OF 1987 UNDER THE SAME EMPLOYER IDENTIFICATION (EI) NUMBER, enter the location of your headquarters establishment in item 2 and, beginning with item 3, REPORT THE COMBINED DATA FOR THE ENTIRE COMPANY. In the "Ownership, Control, and Locations of Operation" inquiry, provide information separately for each establishment, including the headquarters location.

This report form is designed for use also by individual establishments of multiestablishment companies. Consequently, the wording frequently refers to "establishment." If you are submitting a combined company report, you should read "establishment" to mean your entire company operated under this EI Number.

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answers to the physical location question will be used in developing statistics on the economic activities of the state, county, city, village, etc., in which the establishment is located. For this reason, it is important that you indicate whether or not the mailing address shown in the label is also the physical location of the establishment. If the mailing address and the actual physical location are not the same, please provide the address of the actual physical location.

Item 4 — ORGANIZATIONAL STATUS

Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "governmental" if establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

Item 5 — TAX STATUS

Sections 501 and 521 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations.

Item 6 — DOLLAR VOLUME — *TAXABLE ESTABLISHMENTS*

OPERATING RECEIPTS

Include —

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- (For legal services, offices of physicians and other health practitioners, and architectural, engineering and surveying services only.) Payment received in 1987 from services provided, regardless of when such services were rendered.
- (For advertising agencies and other establishments operating on a commission basis.) Commissions, fees, and other operating income, NOT gross billings or sales.
- Fair sales value of merchandise marketed in 1987 under capital, finance, or "full payout" leases.
- Rental receipts from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Rents from and receipts (gross, as well as this establishment's share) of departments or concessions which are operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, rental of real estate, dividends, contributions, and grants.
- Commissions from vending and amusement machine operators.
- Installment payments from leasing of vehicles, equipment, instruments, tools, etc., marketed under capital, finance, or "full payout" leases.
- Other nonoperating income (e.g., royalties, franchise fees).

Item 6 — DOLLAR VOLUME — *TAX-EXEMPT ESTABLISHMENTS*

REVENUE

Include —

- Gross revenue from services provided, from the use of facilities, and from merchandise sold in 1987, whether or not payment was received in 1987.
- Income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents (including display space rentals and share of receipts from departments operated by other firms), and royalties.
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).

- Net receipts from fundraising activities.
- Receipts from taxable business activities of tax-exempt establishments as covered by IRS Form 990T.

Exclude —

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Gross receipts of departments or concessions which are operated by others.
- Amounts transferred to operating funds from capital or reserve funds.

EXPENSES

Include —

- Payroll, employee benefits, interest and rent expenses, taxes, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1987.
- Contracted or purchased services.
- Fees paid to other organizations for fundraising.
- Depreciation expenses.

Exclude —

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- (For establishments engaged in raising funds.) Funds which are transferred to charities or other organizations.

Item 7 — PAYROLL AND EMPLOYMENT

Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.

a. Payroll

Include —

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1987, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).

Exclude —

- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other firms located in this establishment.

b. Employment

Include —

- All full-time and part-time employees on the payroll during the pay period including March 12, 1987.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate Federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude —

- Proprietors or partners of an unincorporated firm.
- Employees of departments or concessions operated by other firms located in this establishment.

OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

a. Indicate whether ANOTHER company owns more than 50 percent of the voting stock or has the power to control the management and policies of this company.

MARK "NO" if —

- This company has a franchise entitling it to use a trade name but is not owned or controlled by the franchisor.
- This company has one or more leased departments in an establishment owned by another company, but the other company (lessor) does not own or control the department(s).
- This company is engaged in the management of a business owned by others.

b. Indicate whether this company owns more than 50 percent of the voting stock or has the authority to direct or cause the direction of management and policies of any subsidiary and/or affiliate. If YES, report the owned or controlled company.

c. Include all selling and service locations and any other facilities such as warehouses, administrative offices, etc., in operation at the end of 1987. Establishments with no paid employees are not considered separate establishments. If operating more than one establishment, list the headquarters location first. The sum of the receipts/revenue and annual payroll reported for the individual establishments should equal the corresponding entries in items 6 and 7a(1). If employees worked at more than one location, report them at the one where they spent most of their working time.

APPENDIX C.
Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, DC 20233.]

1987 SIC code	Title	Reporting form CB-
70	**HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES**	
7011 pt.	Hotels, 25 guestrooms or more	7001
7011 pt.	Hotels, less than 25 guestrooms	7001
7011 pt.	Motels, tourist courts	7001
7011 pt.	Motor hotels	7001
702	Rooming and boarding houses	7002
7032	Sporting and recreational camps	7002
7033	Recreational vehicle parks and campsites	7002
704	Organization hotels and lodging houses, on membership basis	7002
72	**PERSONAL SERVICES**	
7211	Power laundries, family and commercial	7201
7212	Garment pressing, and agents for laundries and drycleaners	7201
7213	Linen supply	7201
7215 pt.	Coin-operated laundries and drycleaning	7201
7215 pt.	Coin-operated laundry machine routes	7201
7216	Drycleaning plants, except rug cleaning	7201
7217	Carpet and upholstery cleaning	7201
7218	Industrial launderers	7201
7219 pt.	Diaper service	7201
7219 pt.	Seamstresses and dressmaking services	7202
7219 pt.	Other laundry services, n.e.c.	7201
722	Photographic studios, portrait	7303
723	Beauty shops	7202
724	Barber shops	7202
725	Shoe repair shops and shoeshine parlors	7202
726	Funeral service and crematories	7202
7291	Tax return preparation services	7202
7299 pt.	Health-related personal services	7202
7299 pt.	Other personal services, n.e.c.	7202
73	**BUSINESS SERVICES**	
7311	Advertising agencies	7301
7312	Outdoor advertising services	7301
7313	Radio, television, publishers' advertising representatives	7301
7319	Advertising, n.e.c.	7301
7322	Adjustment and collection services	7302
7323 pt.	Mercantile reporting services	7302
7323 pt.	Consumer credit reporting services	7302
7331	Direct mail advertising services	7303
7334 pt.	Blueprinting and photocopying services	7303
7334 pt.	Duplicating services, except printing	7303
7335	Commercial photography	7303
7336 pt.	Commercial art	7303
7336 pt.	Graphic arts and related design	7303
7338	Secretarial and court reporting services	7303
7342	Disinfecting and pest control services	7304
7349 pt.	Window cleaning	7304
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7304
7352	Medical equipment rental and leasing	7202
7353 pt.	Leasing and rental of heavy construction equipment without operators	7307
7353 pt.	Rental of heavy construction equipment with operators	7307
7359 pt.	Equipment rental	7307
7359 pt.	Equipment leasing, except finance leasing	7307
7361	Employment agencies	7305
7363 pt.	Temporary help supply	7305
7363 pt.	Help supply, except temporary	7305
7371	Computer programming services	7306
7372	Prepackaged software	7306
7373	Computer integrated systems design	7306
7374	Computer processing and data preparation and processing services	7306
7375	Information retrieval services	7306
7376	Computer facilities management services	7306
7377	Computer rental and leasing	7306
7378	Computer maintenance and repair	7306
7379	Computer related services, n.e.c.	7306
7381 pt.	Detective agencies and guard services	7310
7381 pt.	Armored car services	7310
7382	Security systems services	7310
7383	News syndicates	7310
7384 pt.	Photofinishing laboratories, except "one-hour (mini) labs	7303
7384 pt.	One-hour (mini) photofinishing labs	7303
7389 pt.	Sign painting shops	7310
7389 pt.	Interior designing	7310
7389 pt.	Telephone answering services	7310
7389 pt.	Water softening services	7310
7389 pt.	Packaging and labeling services	7310
7389 pt.	Trading stamp services	7310
7389 pt.	Miscellaneous business services, n.e.c.	7310
75	**AUTOMOTIVE REPAIR, SERVICES, AND PARKING**	
7513 pt.	Truck rental, without drivers	7501
7513 pt.	Truck leasing, except finance leasing	7501
7514	Passenger car rental, without drivers	7501
7515	Passenger car leasing, except finance leasing	7501
7519	Utility trailer and recreational vehicle rental	7501
7521 pt.	Parking lots	7502
7521 pt.	Parking structures	7502
7532 pt.	Top and body repair shops	7503
7532 pt.	Paint shops	7503
7533	Automotive exhaust system repair shops	7503
7534	Tire retreading and repair shops	7503
7536	Automotive glass replacement shops	7503
7537	Automotive transmission repair shops	7503
7538 pt.	General automotive repair shops, except diesel	7503
7538 pt.	Diesel repair shops	7503
7539 pt.	Radiator repair	7503
7539 pt.	Brake, front end, and wheel alignment	7503
7539 pt.	Carburetor repair shops	7503
7539 pt.	Electrical repair shops	7503
7539 pt.	Other automotive repair shops, n.e.c.	7503
7542	Carwashes	7503
7549 pt.	Lube shops	7503
7549 pt.	Other automotive services, n.e.c.	7503
76	**MISCELLANEOUS REPAIR SERVICES**	
7622	Radio and television repair shops	7600
7623	Refrigeration and air-conditioning service and repair shops	7600
7629	Electrical and electronic repair shops, n.e.c.	7600
763	Watch, clock, and jewelry repair	7600
764	Reupholstery and furniture repair	7600
7692	Welding repair	7600
7694	Armature rewinding shops	7600
7699 pt.	Farm machinery and equipment repair shops	7600
7699 pt.	Lawnmower and other small engine repair	7600
7699 pt.	Sewer and septic tank cleaning services	7600
7699 pt.	Other repair and related services, n.e.c.	7600
78	**MOTION PICTURES**	
7812 pt.	Motion picture production, except for television	7801
7812 pt.	Motion picture and tape production for television	7801
7819	Services allied to motion picture production	7801
7822 pt.	Motion picture film exchanges	7801
7822 pt.	Film and tape distribution for television	7801
7829	Services allied to motion picture distribution	7801
7832	Motion picture theaters, except drive-in	7802
7833	Drive-in motion picture theaters	7802
7841	Video tape rental	7307
79	**AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS**	
791 pt.	Public dance halls or ballrooms	7903
791 pt.	Dance schools, including children's and professionals'	7903
7922 pt.	Producers of live theatrical productions	7901
7922 pt.	Producers of radio and television shows, except tape	7901
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	7901
7922 pt.	Other theatrical services	7901
7929 pt.	Dance groups and artists	7901
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901
7929 pt.	Other music groups and artists	7901
7929 pt.	Other entertainers and entertainment groups	7901
7933	Bowling centers	7902
7941 pt.	Baseball clubs	7902
7941 pt.	Football clubs	7902
7941 pt.	Other professional sports clubs	7902
7941 pt.	Managers and promoters	7902
7948 pt.	Auto racetrack operation	7902
7948 pt.	Horse racetrack operation	7902
7948 pt.	Dog racetrack operation	7902
7948 pt.	Racing stables and racing, n.e.c.	7902
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7903
7991 pt.	Membership gymnasiums and athletic clubs	7903
7991 pt.	Nonmembership gymnasiums and athletic clubs	7903
7992	Public golf courses	7903
7993	Coin-operated amusement devices	7903
7996	Amusement parks	7902
7997	Membership sports and recreation clubs	7903
7999 pt.	Concession operators of amusement devices and rides	7903
7999 pt.	Carnivals and circuses	7903
7999 pt.	Fairs	7903
7999 pt.	Billiard and pool establishments	7903
7999 pt.	Roller skating rinks	7903
7999 pt.	Ice skating rinks	7903
7999 pt.	Other amusement and recreation services, n.e.c.	7903

1987 SIC code	Title	Reporting form CB-
80	**HEALTH SERVICES**	
801 pt.	Offices of doctors of medicine	8001
801 pt.	Clinics of doctors of medicine	8006
802 pt.	Offices of dentists	8002
802 pt.	Clinics of dentists	8006
803	Offices and clinics of doctors of osteopathy	8001
8041	Offices and clinics of chiropractors	8001
8042	Offices and clinics of optometrists	8001
8043	Offices and clinics of podiatrists	8001
8049	Offices and clinics of health practitioners, n.e.c.	8001
8051	Skilled nursing care facilities	8003
8052	Intermediate care facilities	8003
8059	Nursing and personal care facilities, n.e.c.	8003
8062	General medical and surgical hospitals	8004
8063	Psychiatric hospitals	8004
8069	Specialty hospitals, except psychiatric	8004
8071	Medical laboratories	8005
8072	Dental laboratories	8005
8082	Home health care services	8006
8092	Kidney dialysis centers	8006
8093	Specialty outpatient facilities, n.e.c.	8006
8099	Health and allied services, n.e.c.	8006
81	**LEGAL SERVICES**	
81 pt.	Offices of lawyers	8100
81 pt.	Legal aid societies and similar legal services	8100
823, 4, 9	**SELECTED EDUCATIONAL SERVICES**	
823	Libraries	8200
8243	Data processing schools	8200
8244	Business and secretarial schools	8200
8249 pt.	Correspondence schools	8200
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8200
829	Schools and educational services, n.e.c.	8200

1987 SIC code	Title	Reporting form CB-
83	**SOCIAL SERVICES**	
832	Individual and family social services	8300
833	Job training and vocational rehabilitation services	8300
835	Child day care services	8300
836	Residential care	8300
839	Social services, n.e.c.	8300
84	**MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS**	
8412 pt.	Commercial museums and art galleries	8400
8412 pt.	Noncommercial museums and art galleries	8400
8422 pt.	Commercial arboreta and botanical or zoological gardens	8400
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8400
86	**SELECTED MEMBERSHIP ORGANIZATIONS**	
861	Business associations	8600
862	Professional membership organizations	8600
864	Civic, social, and fraternal associations	8600
869	Membership organizations, n.e.c.	8600
87	**ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES**	
8711	Engineering services	8901
8712	Architectural services	8901
8713	Surveying services	8901
8721	Accounting, auditing, and bookkeeping services	8902
8731 pt.	Commercial physical research	7308
8731 pt.	Commercial medical and biological research	7308
8732	Commercial economic, sociological, and educational research	7308
8733	Noncommercial research organizations	7308
8734	Testing laboratories	7308
8741	Management services	7309
8742	Management consulting services	7309
8743	Public relations services	7309
8744	Facilities support management services	7309
8748	Business consulting services, n.e.c.	7309
89	**SERVICES, N.E.C.**	
899 pt.	Scientific and related consulting services	8903
899 pt.	Other services, n.e.c.	8903

APPENDIX D.
Metropolitan Statistical Areas

[Titles and definitions shown for MSA's, PMSA's, and CMSA's are those established by the Office of Management and Budget, as of June 30, 1987]

MONTANA

Billings, MT MSA
Yellowstone County, MT
Great Falls, MT MSA
Cascade County, MT

APPENDIX E.
Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1987

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts‡ — From administrative records[1]	Percent of receipts‡ — Estimated[2]
	Total	2	1
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	2	1
7011	Hotels and motels	1	1
7011 pt.	Hotels	1	1
7011 pt.	Hotels, 25 guestrooms or more	0	1
7011 pt.	Hotels, less than 25 guestrooms	4	1
7011 pt.	Motels, motor hotels, and tourist courts	2	1
7011 pt.	Motels, tourist courts	3	2
7011 pt.	Motor hotels	0	0
702, 3	Other lodging places	3	1
702	Rooming and boarding houses	5	1
703	Camps and recreational vehicle parks	3	2
72	**Personal services**	2	1
721	Laundry, cleaning, and garment services	2	0
7211	Power laundries, family and commercial*	2	0
7213	Linen supply*	0	2
7215	Coin-operated laundries and drycleaning	2	1
7216	Drycleaning plants, except rug cleaning*	3	0
7217	Carpet and upholstery cleaning	4	1
7218	Industrial launderers*	1	0
7212, 9	Other laundry, cleaning, and garment services*	6	1
7212	Garment pressing, and agents for laundries and drycleaners	6	0
7219	Laundry and garment services, n.e.c.*	5	4
7219 pt.	Diaper and other laundry services, n.e.c.*	5	4
7219 pt.	Seamstresses and dressmaking services	0	0
722	Photographic studios, portrait	C	2
723, 4	Beauty and barber shops	3	1
723	Beauty shops	3	1
724	Barber shops	3	1
725	Shoe repair shops and shoeshine parlors	7	0
726	Funeral service and crematories	2	1
729	Miscellaneous personal services	3	1
7291	Tax return preparation services	2	1
7299	Miscellaneous personal services, n.e.c.	5	4
73	**Business services**	2	1
731	Advertising	2	1
7311	Advertising agencies	0	2
7312	Outdoor advertising services	(D)	(D)
7313	Radio, television, publishers' advertising representatives	(D)	(D)
7319	Advertising, n.e.c.	8	1
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	1
7322	Adjustment and collection services	2	1
7323	Credit reporting services	6	2
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	1
7331	Direct mail advertising services	9	0
7334	Photocopying and duplicating services	5	0
7334 pt.	Blueprinting and photocopying services	5	0
7334 pt.	Duplicating services, except printing	0	0
7338	Secretarial and court reporting services	5	0
7335, 6	Commercial photography, art, and graphics	1	3
7335	Commercial photography	3	5
7336	Commercial art and graphic design	0	1
734	Services to dwellings and other buildings	4	2
7342	Disinfecting and pest control services	2	2
7349	Building cleaning and maintenance services, n.e.c.	4	2
7349 pt.	Window cleaning	(D)	(D)
7349 pt.	Other building cleaning and maintenance services, n.e.c.	(D)	(D)
735	Miscellaneous equipment rental and leasing	3	0
7352	Medical equipment rental and leasing	0	0
7353	Heavy construction equipment rental and leasing	4	0
7359	Equipment rental and leasing, n.e.c.	3	0
736	Personnel supply services	0	0
7361	Employment agencies	(D)	(D)
7363	Help supply services	(D)	(D)
737	Computer programming, data processing, and other computer related services	0	1
7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	0	0
7371	Computer programming services	0	0
7372	Prepackaged software	0	0
7373	Computer integrated systems design	0	2
7374, 5, 6	Data processing services	0	2
7374, 5	Computer processing, information retrieval	(D)	(D)
7376	Computer facilities management services	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	0
7377	Computer rental and leasing	0	0
7378	Computer maintenance and repair	0	0
7379	Computer related services, n.e.c.	3	0
738	Miscellaneous business services	3	2
7381, 2	Detective agencies and protective services	(D)	(D)
7381	Detective, guard, and armored car services	1	0
7382	Security systems services	(D)	(D)
7383	News syndicates	(D)	(D)
7384	Photofinishing laboratories*	1	1
7389	Business services, n.e.c.	4	2
7389 pt.	Sign painting shops	8	1
7389 pt.	Interior designing	6	3
7389 pt.	Telephone answering services	3	1
7389 pt.	Other business services	4	3
75	**Automotive repair, services, and parking**	2	1
751	Automotive rental and leasing, without drivers	0	0
7513	Truck rental and leasing, without drivers	0	0
7514, 5	Passenger car rental and leasing, without drivers	0	0
7519	Utility trailer and recreational vehicle rental	0	1
752	Automobile parking	(D)	(D)
752 pt.	Parking lots	(D)	(D)
752 pt.	Parking structures	(D)	(D)
753	Automotive repair shops	2	1
7532	Top, body, and upholstery repair shops and paint shops	1	1
7532 pt.	Top and body repair shops	1	1
7532 pt.	Paint shops	6	1
7538	General automotive repair shops	3	1
7538 pt.	General automotive repair shops, except diesel	3	1
7538 pt.	Diesel repair shops	1	1
7533, 4, 6, 7, 9	Other automotive repair shops	2	1
7533	Automotive exhaust system repair shops	4	0
7534	Tire retreading and repair shops	2	1
7536	Automotive glass replacement shops	1	5
7537	Automotive transmission repair shops	4	2
7539	Automotive repair shops, n.e.c.	1	0
7539 pt.	Radiator repair	(D)	(D)
7539 pt.	Brake, front end, and wheel alignment	6	0
7539 pt.	Automotive electrical and fuel system services	1	1
7539 pt.	Other automotive repair shops, n.e.c.	(D)	(D)
754	Automotive services, except repair	(D)	(D)
7542	Carwashes	(D)	(D)
7549	Automotive services, except repair and carwashes	1	1
76	**Miscellaneous repair services**	3	2
762	Electrical repair shops	4	1
7622	Radio and television repair shops	4	0
7623, 9	Other electrical and electronic repair shops	4	1
7623	Refrigeration and air-conditioning service and repair shops	4	1
7629	Electrical and electronic repair shops, n.e.c.	4	1
763	Watch, clock, and jewelry repair	(D)	(D)
764	Reupholstery and furniture repair	(D)	(D)
769	Miscellaneous repair shops and related services	3	2
7692	Welding repair	5	1
7694	Armature rewinding shops	6	1
7699	Repair shops and related services, n.e.c.	3	2

See footnotes at end of table.

Table E-1. **Firms Subject to Federal Income Tax**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of receipts‡— From administrative records[1]	Percent of receipts‡— Estimated[2]
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**2**	**1**
781, 2	Motion picture production, distribution, and services	0	5
783	Motion picture theaters	0	1
7832	Motion picture theaters, except drive-in	0	1
7833	Drive-in motion picture theaters	0	0
784	Video tape rental	3	1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	2
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	3
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	2	0
793	Bowling centers	3	1
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	2	1
794	Commercial sports	1	0
7941	Professional sports clubs and promoters	(D)	(D)
7948	Racing, including track operation	(D)	(D)
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	2	1
791	Dance studios, schools, and halls	(D)	(D)
7991	Physical fitness facilities	0	3
7992	Public golf courses	3	1
7993	Coin-operated amusement devices	1	0
7996	Amusement parks	(D)	(D)
7997	Membership sports and recreation clubs	2	2
7999, 84	Amusement and recreation services, including museums, n.e.c.	3	1
7999 pt.	Concession operators of amusement devices and rides	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)
7999 pt.	Billiard and pool establishments	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums	3	1
80	**Health services**	**2**	**2**
801	Offices and clinics of doctors of medicine	2	1
801 pt.	Offices of doctors of medicine	2	1
801 pt.	Clinics of doctors of medicine	3	0
802	Offices and clinics of dentists	3	2
802 pt.	Offices of dentists	3	2
802 pt.	Clinics of dentists	1	0
803	Offices and clinics of doctors of osteopathy	4	1
804	Offices and clinics of other health practitioners	3	2
8041	Offices and clinics of chiropractors	3	2
8042	Offices and clinics of optometrists	3	2
8043, 9	Offices and clinics of podiatrists and other health practitioners, n.e.c.	3	2
8043	Offices and clinics of podiatrists	5	1
8049	Offices and clinics of health practitioners, n.e.c.	3	2
80	**Health services**—Con.		
805	Nursing and personal care facilities	0	2
8051	Skilled nursing care facilities	0	2
8052, 9	Nursing and personal care facilities, except skilled nursing care facilities	0	1
8052	Intermediate care facilities	(D)	(D)
8059	Nursing and personal care facilities, n.e.c.	(D)	(D)
806	Hospitals	0	4
8062	General medical and surgical hospitals	(D)	(D)
8063	Psychiatric hospitals	(D)	(D)
8069	Specialty hospitals, except psychiatric	0	0
807, 8, 9	Other health services	2	3
807	Medical and dental laboratories	2	1
8071	Medical laboratories	2	1
8072	Dental laboratories	5	2
808	Home health care services	7	0
809	Miscellaneous health and allied services, n.e.c.	2	5
8092	Kidney dialysis centers	0	0
8093	Specialty outpatient facilities, n.e.c.	2	5
8099	Health and allied services, n.e.c.	1	2
81	**Legal services**	**3**	**1**
823, 4, 9	**Selected educational services**	**4**	**0**
823	Libraries	(D)	(D)
824	Vocational schools	(D)	(D)
829	Schools and educational services, n.e.c.	7	0
93	**Social services**	**3**	**3**
835	Child day care services	4	2
832, 3, 6, 9	Other social services	2	3
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**1**	**2**
871	Engineering, architectural, and surveying services	1	2
8711	Engineering services	1	1
8712	Architectural services	2	3
8713	Surveying services	3	1
872	Accounting, auditing, and bookkeeping services	2	1
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	0	2
8731	Commercial physical and biological research	0	1
8732	Commercial economic, sociological, and educational research	0	5
8734	Testing laboratories	0	0
874	Management and public relations services	1	3
8741	Management services	0	3
8742	Management consulting services	2	3
8743	Public relations services	(D)	(D)
8744	Facilities support management services	(D)	(D)
8748	Business consulting services, n.e.c.	6	1
89	**Services, n.e.c.**	**2**	**1**

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, see appendix A]

1987 SIC code	Kind of business or operation	Percent of revenue‡ — From administrative records[1]	Percent of revenue‡ — Estimated[2]
	Total	0	0
7032, 704	**Camps and membership lodging**	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	1	1
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	0	0
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	0	5
805	Nursing and personal care facilities	0	0
806	Hospitals	0	0
808, 9	Other health services	0	2
81	**Legal aid societies and similar legal services**	(D)	(D)
823, 4, 9	**Selected educational services**	3	5
83	**Social services**	1	2
835	Child day care services	1	2
832, 3, 6, 9	Other social services	1	2
832	Individual and family social services	1	3
833	Job training and vocational rehabilitation services	0	3
836	Residential care	2	1
839	Social services, n.e.c.	0	1
861, 2, 4, 9	**Selected membership organizations**	2	2
861	Business associations	3	2
864	Civic, social, and fraternal associations	1	2
862, 9	Other membership organizations	3	2
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	0	1
873	Research, development, and testing services	0	1
874 ex. 8744	Management and public relations services, except facilities support management services	3	2

‡ Coverage symbols: 0 – Less than 10 percent; 1 – 10 to 19 percent; 2 – 20 to 29 percent; 3 – 30 to 39 percent; 4 – 40 to 49 percent; 5 – 50 to 59 percent; 6 – 60 to 69 percent; 7 – 70 to 79 percent; 8 – 80 to 89 percent; 9 – 90 percent or more.

[1] Includes revenue information obtained from administrative records of other Federal agencies.
[2] Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.

APPENDIX F.
Geographic Notes

MONTANA

Butte-Silver Bow comprises all of Silver Bow County, including the semi-independent city of Walkerville, which is not populous enough for separate tabulation.

APPENDIX G.
Establishments in Business Any Time During Year and Establishments in Business at End of Year Based on 1972 Standard Industrial Classifications for the State: 1987 and 1982

Table G-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals	**6 243**	**5 352**	**5 795**	**5 014**
70	70 ex. 704	**Hotels, rooming houses, camps, and other lodging places**	**498**	**522**	**455**	**483**
7011	7011	Hotels and motels	437	462	404	429
7011 pt.	7011 pt.	Hotels	122	108	112	103
7011 pt.	7011 pt.	Hotels, 25 guestrooms or more	77	68	72	66
7011 pt.	7011 pt.	Hotels, less than 25 guestrooms	45	40	40	37
7011 pt.	7011 pt.	Motels, motor hotels, and tourist courts	315	354	292	326
7011 pt.	7011 pt.	Motels, tourist courts	276	327	254	301
7011 pt.	7011 pt.	Motor hotels	39	27	38	25
702, 3, 4	702, 3	Other lodging places	61	(NC)	55	(NC)
702, 4	702	Rooming, boarding, and membership lodging	8	(NC)	5	(NC)
703	703	Camps and recreational vehicle parks	53	45	50	40
72	72, 7352, 7991 pt.	**Personal services**	**702**	**650**	**660**	**604**
721	721 ex. 7219 pt.	Laundry, cleaning, and garment services, except seamstresses and dressmaking services	161	156	147	142
7211	7211	Power laundries, family and commercial*	7	8	7	8
7212	7212	Garment pressing, and agents for laundries and drycleaners	5	3	3	3
7213	7213	Linen supply*	8	6	6	6
7215	7215	Coin-operated laundries and drycleaning	59	47	55	42
7216	7216	Drycleaning plants, except rug cleaning*	48	65	46	58
7217	7217	Carpet and upholstery cleaning	22	16	19	14
7218	7218	Industrial launderers*	7	8	7	8
7214, 9	7219 pt.	Diaper and other laundry services, n.e.c.*	5	3	4	3
722	722	Photographic studios, portrait	41	36	40	36
723, 4	723, 4	Beauty and barber shops	300	302	286	285
723	723	Beauty shops	278	268	265	253
724	724	Barber shops	22	34	21	32
725	725	Shoe repair shops and shoeshine parlors	15	11	15	9
726	726	Funeral service and crematories	60	61	59	60
729	729, 7219 pt., 7352, 7991 pt.	Miscellaneous personal services	125	84	113	72
73	73 ex. 7352; 784; 8731, 2, 4; 874	**Business services**	**932**	**622**	**836**	**584**
731	731	Advertising	37	29	34	29
7311	7311	Advertising agencies	26	21	24	21
7312	7312	Outdoor advertising services	5	4	3	4
7313	7313	Radio, television, publishers' advertising representatives	3	-	3	-
7319	7319	Advertising, n.e.c.	3	4	2	4
732	732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	41	39	38	36
7331	7331	Direct mail advertising services	4	1	4	1
7332	7334 pt.	Blueprinting and photocopying services	12	8	11	8
7333	7336, 6	Commercial photography, art, and graphics	14	10	13	10
7339	7334 pt., 7338	Stenographic services and reproduction services, n.e.c.	23	19	20	16
734	734	Services to dwellings and other buildings	194	140	171	126
7341	7349 pt.	Window cleaning	2	1	1	1
7342	7342	Disinfecting and pest control services	10	6	10	5
7349	7349 pt.	Other building cleaning and maintenance services, n.e.c.	182	133	160	120
736	736, 8744	Personnel supply services	40	31	31	28
7361	7361	Employment agencies	21	25	15	22
7362	7363	Help supply services	18	6	15	6
7369	8744	Facilities support management services	1	-	1	-
737	737	Computer programming, data processing, and other computer related services	70	49	67	48
7372	7371, 2, 3	Computer programming, prepackaged software, and integrated systems design	26	17	26	17
7374	7374, 5, 6	Data processing services	24	20	22	19
7379	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	20	12	19	12
7391	8731	Commercial physical and biological research	9	4	8	3

See footnotes at end of table.

Table G-1. **Firms Subject to Federal Income Tax**—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
73	73 ex. 7352; 784; 8731, 2, 4; 874	**Business services**—Con.				
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	125	91	116	86
7393	7381, 2	Detective agencies and protective services	39	28	34	26
7394	735 ex. 7352, 784	Equipment rental and leasing services	160	59	140	56
7395	7384	Photofinishing laboratories*	31	10	26	10
7397	8734	Testing laboratories	14	19	14	18
7399 pt.	7389 pt.	Sign painting shops	10	5	10	5
7399 pt.	7389 pt.	Interior designing	10	6	10	6
7399 pt.	7389 pt.	Telephone answering services	8	12	8	12
735, 7396, 7399 pt.	7383, 7389 pt.	Other business services, n.e.c.	91	62	81	60
75	**75**	**Automotive repair, services, and parking**	**608**	**527**	**555**	**483**
751	751	Automotive rental and leasing, without drivers	54	52	48	42
752	752	Automobile parking	13	12	13	12
7523	752 pt.	Parking lots	11	10	11	10
7525	752 pt.	Parking structures	2	2	2	2
753	753	Automotive repair shops	474	417	436	390
7531	7532 pt.	Top and body repair shops	121	117	111	111
7534	7534	Tire retreading and repair shops	12	12	10	11
7535	7532 pt.	Paint shops	10	9	10	9
7538	7538	General automotive repair shops	229	188	210	173
7538 pt.	7538 pt.	General automotive repair shops, except diesel	205	160	187	146
7538 pt.	7538 pt.	Diesel repair shops	24	28	23	27
7539 pt.	7533	Automotive exhaust system repair shops	24	19	21	16
7539 pt.	7536	Automotive glass replacement shops	20	12	19	12
7539 pt.	7537	Automotive transmission repair shops	18	18	18	17
7539 pt.	7539 pt.	Radiator repair	8	9	7	9
7539 pt.	7539 pt.	Brake, front end, and wheel alignment	13	17	11	16
7539 pt.	7539 pt.	Automotive electrical and fuel system services	13	9	13	9
7539 pt.	7539 pt.	Other automotive repair shops, n.e.c.	6	7	6	7
754	754	Automotive services, except repair	67	46	58	39
7542	7542	Carwashes	42	23	35	22
7549	7549	Automotive services, except repair and carwashes	25	23	23	17
76	**76**	**Miscellaneous repair services**	**282**	**255**	**268**	**233**
762	762	Electrical repair shops	60	62	57	54
7622	7622	Radio and television repair shops	27	32	27	28
7623, 9	7623, 9	Other electrical and electronic repair shops	33	30	30	26
7623	7623	Refrigeration and air-conditioning service and repair shops	4	7	4	7
7629	7629	Electrical and electronic repair shops, n.e.c.	29	23	26	19
763	763	Watch, clock, and jewelry repair	2	4	2	4
764	764	Reupholstery and furniture repair	30	24	29	22
769	769	Miscellaneous repair shops and related services	190	165	180	153
7692	7692	Welding repair	52	51	49	48
7694	7694	Armature rewinding shops	10	11	9	10
7699	7699	Repair shops and related services, n.e.c.	128	103	122	95
78, 79	**78 ex. 784; 79 ex. 7991 pt.; 84**	**Amusement and recreation services, including motion pictures**	**433**	**388**	**399**	**353**
781, 2	781, 2	Motion picture production, distribution, and services	15	8	14	8
783	783	Motion picture theaters	65	80	62	76
7832	7832	Motion picture theaters, except drive-in	57	66	54	62
7833	7833	Drive-in motion picture theaters	8	14	8	14
791	791	Dance studios, schools, and halls	12	4	11	4
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	15	13	15	11
7922	7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	9	8	9	6
7929	7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	5	6	5
793	793, 7999 pt.	Bowling centers, and billiard and pool establishments	73	77	62	69
7932	7999 pt.	Billiard and pool establishments	6	8	5	8
7933	793	Bowling centers	67	69	57	61
794	794	Commercial sports	10	10	9	10
7941	7941	Professional sports clubs and promoters	5	5	5	5
7948	7948	Racing, including track operation	5	5	4	5
7992	7992	Public golf courses	16	8	16	8
7993	7993	Coin-operated amusement devices	31	40	30	34
7996	7996	Amusement parks	4	2	3	2
7997	7991 pt., 7997	Membership gymnasiums, sports and recreation clubs	40	39	37	35
7999	7991 pt., 7999 pt., 84	Amusement and recreation services, n.e.c.	152	107	140	96
7999 pt.	7999 pt.	Concession operators of amusement devices and rides	1	–	1	–
7999 pt.	7999 pt.	Carnivals, circuses, and fairs	1	1	1	1
7999 pt.	7991 pt., 7999 pt., 84	Other commercial recreation and amusements	150	106	138	95

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
80 ex. 806	**80 ex. 806**	**Health services, except hospitals**	**1 436**	**1 343**	**1 360**	**1 287**
801	801 pt.	Offices of doctors of medicine	605	607	572	578
802	802 pt.	Offices of dentists	423	433	408	416
803	803	Offices and clinics of doctors of osteopathy	10	3	9	3
8041	8041	Offices and clinics of chiropractors	94	61	89	61
8042	8042	Offices and clinics of optometrists	94	91	89	88
805	805	Nursing and personal care facilities	40	42	35	40
807	807	Medical and dental laboratories	49	48	43	45
8071	8071	Medical laboratories	18	19	16	19
8072	8072	Dental laboratories	31	29	27	26
8049; 808, 9	801 pt.; 802 pt.; 8043, 9; 808, 9	Other health services, n.e.c.	121	55	115	56
81	**81**	**Legal services**	**553**	**444**	**518**	**423**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**17**	**10**	**15**	**8**
823	823	Libraries	1	-	1	-
824	824	Vocational schools	7	5	7	4
829	829	Schools and educational services, n.e.c.	9	5	7	4
83	**83**	**Social services**	**155**	**87**	**140**	**80**
835	835	Child day care services	98	41	90	38
832, 3, 6, 9	832, 3, 6, 9	Other social services	57	46	50	42
891	**871**	**Engineering, architectural, and surveying services**	**238**	**207**	**230**	**196**
8911 pt.	8711	Engineering services	117	103	111	99
8911 pt.	8712	Architectural services	71	58	70	56
8911 pt.	8713	Surveying services	50	46	49	41
893	**872**	**Accounting, auditing, and bookkeeping services**	**324**	**270**	**296**	**254**
892, 9	**89**	**Other services**	**65**	**(NC)**	**59**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
		Total, except hospitals	**1 107**	**1 011**	**1 048**	**977**
7011 pt., 7032, 704	**7032, 704**	**Hotels, camps, and membership lodging**	**25**	**(NC)**	**20**	**(NC)**
7391, 2, 7	**873 ex. 8733, 874 ex. 8744**	**Research, testing, and consulting services**	**8**	**9**	**8**	**9**
7391	8731	Commercial physical and biological research	-	2	-	2
7392	8732, 874 ex. 8744	Management, consulting, and public relations services	8	7	8	7
7397	8734	Testing laboratories	-	-	-	-
792, 7997, 7999 pt., 84	**792, 7991 pt., 7997, 7999 pt., 84**	**Selected amusement, recreation, and related services**	**63**	**51**	**62**	**49**
792	792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	14	9	13	8
7997	7991 pt. 7997	Membership gymnasiums, sports and recreation clubs	28	25	28	23
7999 pt.	7999 pt.	Fairs	2	3	2	3
7999 pt., 84	84	Museums, art galleries, and botanical and zoological gardens	19	15	19	15
805, 8, 9	**8011 pt., 8021 pt., 805, 8, 9**	**Selected health services**	**106**	**91**	**105**	**89**
805	805	Nursing and personal care facilities	27	20	27	19
806	8011 pt., 8021 pt., 8092, 3	Outpatient care facilities	66	63	66	62
809	808, 8099	Home health care, and health and allied services, n.e.c.	13	8	13	8
81	**81**	**Legal aid societies and similar legal services**	**8**	**10**	**8**	**10**
823, 4, 9	**823, 4, 9**	**Selected educational services**	**14**	**12**	**14**	**12**

See footnotes at end of table.

Table G-2. Firms Exempt From Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1982 and 1987 censuses, including revised methodology for presenting establishment counts, see appendix A]

1972 SIC code	1987 SIC code	Kind of business or operation	Establishments in business—			
			Any time during year		At end of year	
			1987	1982	1987	1982
83	**83**	**Social services**	**420**	**367**	**405**	**357**
835	835	Child day care services	60	66	58	63
832, 3, 6, 9	832, 3, 6, 9	Other social services	360	301	347	294
861, 2, 4, 9	**861, 2, 4, 9**	**Selected membership organizations**	**447**	**426**	**411**	**408**
861	861	Business associations	77	77	74	77
864	864	Civic, social, and fraternal associations	287	269	260	257
862, 9	862, 9	Other membership organizations	83	80	77	74
892	**8733**	**Noncommercial research organizations**	**16**	**(NC)**	**14**	**(NC)**

Note: Comparability is limited for selected kind-of-business categories due to changes in the method of assigning tax status in the 1987 census. For an explanation of the differences in assigning tax status between 1982 and 1987, see appendix A.

APPENDIX H.
Changes in Service Industries Kind-of-Business Classifications for 1987

[Based on revisions to the Standard Industrial Classification (SIC) Manual, definitions of some kinds of business were changed for 1987. The significant changes in SIC codes from 1972 to 1987 are listed below. For industries other than those listed, the SIC definitions are the same as those used since 1972 or contain only minor revisions affecting the classification of few, if any, establishments]

1987 SIC (used for 1987 census reports)		1972 SIC (used for 1972, 1977, and 1982 census reports)	
Code	Title	Code	Title
7219 pt.	Diaper service	7214	Diaper service
7219 pt.	Other laundry services, n.e.c.	7219	Laundry and garment services, n.e.c.
7219 pt.	Seamstresses and dressmaking services	7299 pt.	Miscellaneous personal services
7291	Tax return preparation services		
7299	Miscellaneous personal services, n.e.c.		
7322	Adjustment and collection services	7321	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies
7323	Credit reporting services		
7334 pt.	Blueprinting and photocopying services	7332	Blueprinting and photocopying services
7334 pt.	Duplicating services, except printing	7339 pt.	Stenographic services; and reproduction services, n.e.c.
7335	Commercial photography	7333	Commercial photography, art, and graphics
7336	Commercial art and graphic design		
7338	Secretarial and court reporting services	7339 pt.	Stenographic services, and reproduction services, n.e.c.
7349 pt.	Window cleaning	7341	Window cleaning
7349 pt.	Other building cleaning and maintenance services, n.e.c.	7349	Cleaning and maintenance services to dwellings and other buildings, n.e.c.
7352	Medical equipment rental and leasing	7299 pt.	Miscellaneous personal services
7353	Heavy construction equipment rental and leasing	7394 pt.	Equipment rental and leasing services
7359	Equipment rental and leasing, n.e.c.		
7363	Help supply services	7362	Temporary help supply services[1]
7371	Computer programming services	7372	Computer programming and other software services
7372	Prepackaged software		
7373	Computer integrated systems design		
7374	Computer processing and data preparation and processing services	7374	Data processing services
7375	Information retrieval services		
7376	Computer facilities management services		
7377	Computer rental and leasing	7379	Computer related services, n.e.c.
7378	Computer maintenance and repair		
7379	Computer related services, n.e.c.		
7381	Detective, guard, and armored car services	7393	Detective agencies and protective services
7382	Security systems services		
7383	News syndicates	7351	News syndicates
7384	Photofinishing laboratories	7395	Photofinishing laboratories
7389 pt.	Trading stamp services	7396	Trading stamp services
7389 pt.	Miscellaneous business services, n.e.c.	7399	Business services, n.e.c.
7514	Passenger car rental, without drivers	7512	Passenger car rental and leasing, without drivers
7515	Passenger car leasing, except finance leasing		
7521 pt.	Parking lots	7523	Parking lots
7521 pt.	Parking structures	7525	Parking structures
7532 pt.	Top and body repair shops	7531	Top and body repair shops
7532 pt.	Paint shops	7535	Paint shops
7533	Automotive exhaust system repair shops	7539	Automotive repair shops, n.e.c.
7536	Automotive glass replacement shops		
7537	Automotive transmission repair shops		
7539	Automotive repair shops, n.e.c.		
7812 pt.	Motion picture production, except for television	7813	Motion picture production, except for television
7812 pt.	Motion picture and tape production for television	7814	Motion picture and tape production for television
7822 pt.	Motion picture film exchanges	7823	Motion picture film exchanges
7822 pt.	Film and tape distribution for television	7824	Film or tape distribution for television
7841	Video tape rental	7394 pt.	Equipment rental and leasing services
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7299 pt.	Miscellaneous personal services
7991 pt.	Membership gymnasiums and athletic clubs	7997 pt.	Membership sports and recreation clubs
7991 pt.	Nonmembership gymnasiums and athletic clubs	7999 pt.	Amusement and recreation services, n.e.c.
7997	Membership sports and recreation clubs	7997 pt.	Membership sports and recreation clubs
7999 pt.	Billiard and pool establishments	7932	Billiard and pool establishments
7999 pt.	Other amusement and recreation services, n.e.c.	7999 pt.	Amusement and recreation services, n.e.c.
8011 pt.	Offices of doctors of medicine	8011	Offices of physicians
8011 pt.	Clinics of doctors of medicine	8081 pt.	Outpatient care facilities
8021 pt.	Offices of dentists	8021	Offices of dentists
8021 pt.	Clinics of dentists	8081 pt.	Outpatient care facilities
8043	Offices and clinics of podiatrists	8049	Offices of health practitioners, n.e.c.
8049	Offices and clinics of health practitioners, n.e.c.		
8052	Intermediate care facilities	8059	Nursing and personal care facilities, n.e.c.
8059	Nursing and personal care facilities, n.e.c.		
8082	Home health care services	8091 pt.	Health and allied services, n.e.c.
8092	Kidney dialysis centers	8081 pt.	Outpatient care facilities
8093	Specialty outpatient facilities, n.e.c.	8091 pt.	Health and allied services, n.e.c.
8099	Health and allied services, n.e.c.		
8249 pt.	Correspondence schools	8241	Correspondence schools
8249 pt.	Vocational schools, except correspondence and vocational high schools, n.e.c.	8249	Vocational schools, except vocational high schools, n.e.c.
8322	Individual and family social services	8321	Individual and family social services[1]
8412 pt.	Commercial museums and art galleries	7999 pt.	Amusement and recreation services, n.e.c.
8412 pt.	Noncommercial museums and art galleries	8411	Museums and art galleries
8422 pt.	Commercial arboreta and botanical or zoological gardens	7999 pt.	Amusement and recreation services, n.e.c.
8422 pt.	Noncommercial arboreta and botanical or zoological gardens	8421	Arboreta, botanical, and zoological gardens

See footnotes at end of table.

1987 SIC (used for 1987 census reports)		1972 SIC (used for 1972, 1977, and 1982 census reports)	
Code	Title	Code	Title
8711	Engineering services	8911	Engineering, architectural, and surveying services
8712	Architectural services		
8713	Surveying services		
8721	Accounting, auditing, and bookkeeping services	8931	Accounting, auditing, and bookkeeping services
8731	Commercial physical and biological research	7391	Research and development laboratories
8732	Commercial economic, sociological, and educational research	7392 pt.	Management, consulting, and public relations services
8733	Noncommercial research organizations	8922	Noncommercial research organizations
8734	Testing laboratories	7397	Testing laboratories
8741	Management services	7392 pt.	Management, consulting, and public relations services
8742	Management consulting services		
8743	Public relations services		
8744	Facilities support management services	7389	Personnel supply services, n.e.c.[1]
8748	Business consulting services, n.e.c.	7392 pt.	Management, consulting, and public relations services

[1]There were SIC changes for this industry between 1972 and 1987. However, there were no significant differences in the way this industry was defined in the 1982 and 1987 Censuses of Service Industries.

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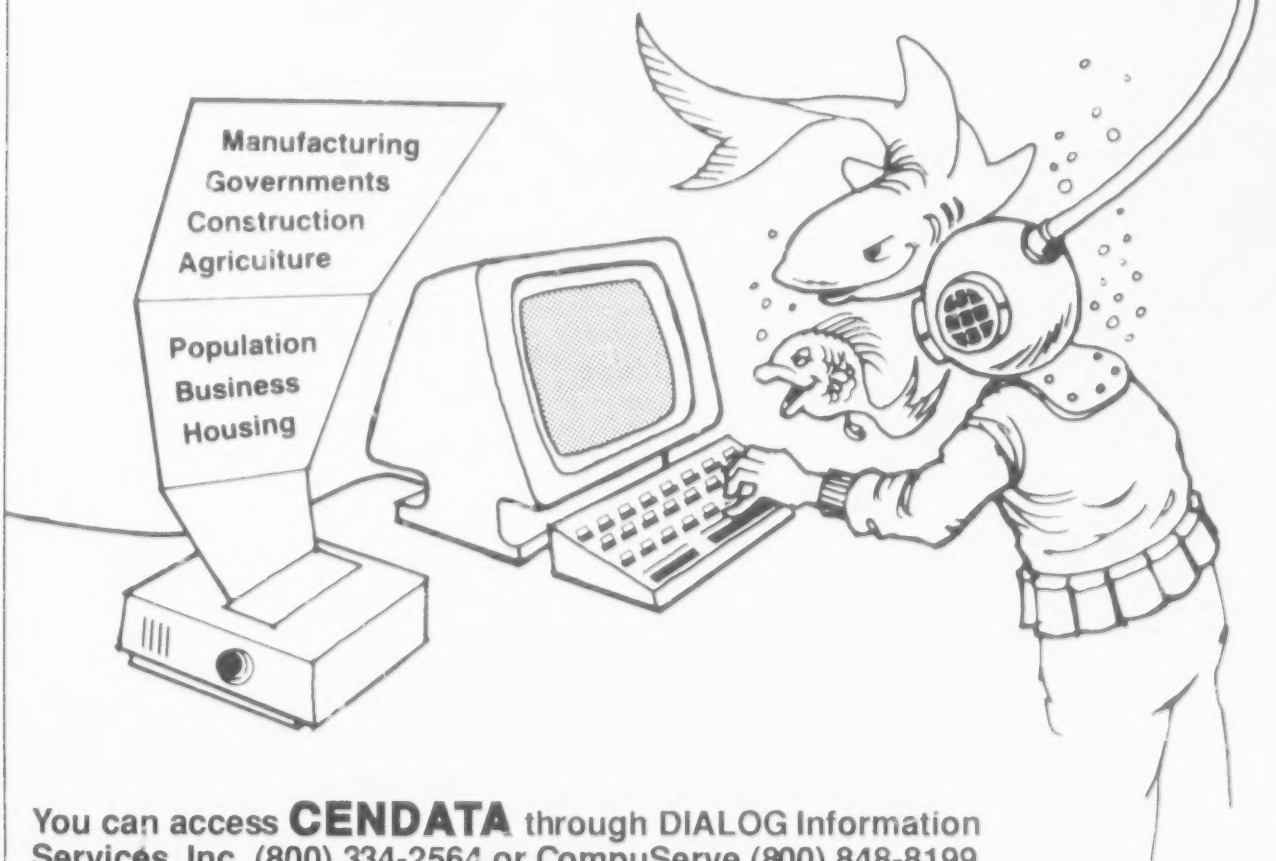

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